

A
R E M E D Y
FOR THE
DISTILLERIES
OF
I R E L A N D,

WHICH, AT PRESENT,
LABOUR UNDER SUCH DISADVANTAGES,

AS TO BE CALLED
A D I S E A S E,

IN AN OFFICIAL PAMPHLET, JUST PUBLISHED,

H. Bentinck (W. H. C.) 3rd Duke of Portland
INTITLED,

OBSERVATIONS ON A LETTER TO THE DUKE OF
PORTLAND, LORD LIEUTENANT OF IRELAND,
SO FAR AS THE SAME RELATES TO THE
SUBJECT OF REVENUE, &c.

BY THE AUTHOR OF THE
LETTER TO THE DUKE OF PORTLAND.

D U B L I N:

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M, DCC, LXXXIII.

*By the Rev. Thos. Campbell L.L.D. Chancellor
of Elgher &c. He died about the middle of July, 1795.*

R E M E D Y

D I S T I L L E R I E S

J R E L M W D



A D I S T

BY AN OFFICIAL TREATY FOR THE PURPOSES OF

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D I S T I L L E R I E S

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TO HIS EXCELLENCY

E A R L T E M P L E,

LORD LIEUTENANT OF IRELAND.

MY LORD,

SOON after the repeal of 6 Geo. I. when it was hoped that the constitution of this country would have been so decisively settled, as to yield a quiet repose for domestic arrangement, I addressed a LETTER to your Excellency's predecessor, touching INTERNAL REGULATION, with strictures upon the LINEN BOARD, EXCISE LAWS, &c.

One great object of that LETTER was to shew, that this country had within itself resources more than sufficient, if judiciously managed, to maintain its several establishments with dignity and splendor, without any retrenchment of expence, without incurring a national debt, and without accept-

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ing, at any time, from England, already over-loaded *, money to pay our troops.

My strictures upon the Linen Board rolled on a principle broad as the earth, and obvious as the air,—the waste of public money in bounties to a staple manufacture, productive of above two millions yearly. To which—though a great deal may be said on any subject—no answer whatever has been offered.

But the excise laws, being a subject more complicated, and more generally connected with private interests, my strictures on them have called forth an official pamphlet, by way of answer. In which (and in the public prints) great pains have been taken to prejudice the world against me, as a speculative man who only consider things abstractedly in my closet.

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* “ I have it expressly in command from his Majesty to assure you, that the cares and solitudes inseparable from a state of hostility, have not prevented him from turning his royal mind to the interests and distresses of this kingdom, with the most affectionate concern, *of which the money remitted to this country for its defence*, when England had every reason to apprehend a most formidable and immediate attack, affords a most convincing proof.”

Lord Lieutenant's Speech, Oct. 1779.

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It little concerns the world to know who the author of an anonymous pamphlet is, who writes purely on the spirit of laws, which are altered every session *, without either personal reflection or party invective; and who holds it to be every man's duty to contribute his mite to the general fund of public utility.

If theory were any thing else than the mind's model for practice, I should be stigmatized as presumptuous indeed, for addressing a *second* Lord Lieutenant upon the same subject, in so short a space. But, though no projector, I own that I have never seen any great harm in speculation. Sir Isaac Newton, in his closet, was persuaded of that oblate figure of the earth, which the French astronomers afterwards ascertained by actual mensuration. And, if I may be allowed to say so, at the most humble distance, I was persuaded, when first I wrote on this subject, that the Inland excise of Ireland should yield at least treble of what it ever amounted to before

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* " There is not a Session of Parliament in which there are not as many new acts, or clauses for acts proposed, as there are under-officers, who wish to have as little trouble as possible."

the year 1780. But now, upon the strictest investigation, I venture to go farther. And he must be either a very bold or a very weak man who would hazard precarious assertions in an address to a nobleman of the house of GRENVILLE, in which great talents are hereditary, business and calculation but amusement and pleasure.

In little more than half a sheet bestowed on this topic, in my original letter, it was impossible to be very explicit. I then only threw out an idea, which to me appeared so intuitive, that I thought it could neither be misunderstood nor misrepresented. I was not, however, so sanguine as to expect, that it would be at once adopted: for, where a partial interest is engaged, it is not so easy to remove prejudices, however irrational. And it is no new thing to see the most extensive public good postponed to the most diminutive private advantage.

However, as neither your time nor patience is to be trespassed upon by the minuteness of detail, I could wish to exhibit a slight sketch of those arguments, which are drawn at full length in the following sheets. And, I own, that when I first sat down to write on this subject, the augmentation

mentation of the revenue was not my principal motive. I had long observed, with concern, too many of our common people lost to the community, by the immoderate use of a liquor, which, being clandestinely made and sold, came within the reach of the very meanest member of society. I saw the lands, even in the most populous parts of the kingdom, under the most unskilful husbandry, rendered worse by the operation of the excise laws. And, therefore, I wished to inculcate the necessity of a fair and public market for home-made spirits: because the drunkenness and idleness, so loudly and so justly complained of, proceeds from the cheapness of spirits, and that cheapness from their being, in a great measure, a smuggled commodity.

Mild laws promise compliance, whereas disobedience is the first fruit of unreasonable restrictions. No law whatever could entirely extirpate the distillation of spirits in this kingdom. The measure is so impracticable that it should not have a place in this dedication, were it not that indignation against our intoxicated, yet starving, mechanics so frequently expresses a wish to that purpose. But even if it were practicable it is not desirable. A moderate use of spirits is not culpable.

culpable. There will be a demand for them, come from where they may. And if there is to be excess, better to exceed in Irish whiskey than French brandy, Holland gin, or even Indian rum. Our home-made spirits may become a useful article for home consumption, and even for exportation. An open market would improve our agriculture, and correct those vices of our lowest classes, which are at present the objects of every eye and the theme of every tongue. All which can never be effected, till every Still in the kingdom is under excise jurisdiction, and every gallon of spirits pays duty : Or (in other words) there never can be an open market, with its consequences, sobriety, industry, and honesty, till every *private* distiller shall be suppressed, and every *public* distiller removed from the present temptation to make concealments and sell *privately*.

The official answer alluded to, admits it as *undisputed*, that “ the distillation of spirits in this kingdom labours under great disadvantages at present :” and it adds, “ in this as in all other *disorders*, it is necessary that we should understand the *disease* before we propose the *remedy*.”

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If I understand this pamphlet, the obscurity of which is not altogether affected, the *disorder*, pointed out by it, is the dishonesty of the private distillers who pay no duty, and of the public distillers who pay as little as they can. The former of these, we are told, "is not attended with any very bad effect to the public," so that the latter is all in all : yet, for the latter, the only remedy offered is, the "laws now in being;" whereas, we have superadded as a remedy for the other—"if the gentlemen of the country would give their aid to the revenue officers."

But it is not denied, that the laws have not hitherto answered their intention ; because they are altered every session. And the act of the last session, instead of healing, has inflamed that disorder which *undisputedly* exists. Besides, the disorder itself is but partially stated, when it is attributed solely to the dishonesty of distillers, whether public or private ; for this could not subsist, to the degree it does, without at least an equal degree of dishonesty in the excise officers. *Sed quis custodes custodiet ipsos* should, in this case, be a maxim of perpetual observation. The frauds of the distillers, and the collusion of the officers, go hand in hand ;

nor

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nor can they be separated as things are now conducted. Their corruption is mutual. Neither officer nor distiller could thrive upon honesty : Their poverty as much as will consents. The consequence is, the crown gets but a pittance, and the country is distressed. Is not that then a horrible system, where fraud is so interwoven in its very stamina, that mutual fraud is the only mutual gain ?

As a remedy for these disorders of fraud and collusion, I submitted a general plan "That each distiller should pay an annual composition, according to the solid contents of his Still." Which scheme does by no means imply, as has been falsely imputed to it, the abolition of offices ; for I am well aware that, after we have done all, fraudulence will creep in ; and that both distiller and exciseman will be ingenious in devising it, and careful in concealing it. *The laying down of officers* was an idea as new to me as the phrase. This was so far from my intention, that it is incompatible with my plan. Instead of removing distillers from legal controul, I am for additional restraints. Nor would I be for lessening the patronage of the crown, persuaded as I am that government is maintained, in these islands, rather by influence than power. I could wish
indeed

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indeed to put the officers, as much as possible, out of the way of temptation. And if this could be brought about, by applying the savings to increase the salaries of the remainder, a diminution of their number might not be amiss.

It will be objected to this system of composition, that it has never been adopted in England; and it should be the ambition of Irish patriotism to see Ireland assimilate with England, as much and as soon as possible. For of all the countries of which history has furnished me with any notices, England is the country where the human character is throughout supported with the greatest dignity, and where universal nature wears the most chearful countenance. Yet there is nothing more dangerous than a servile imitation of this glorious country in all respects. Laws suited to England, at this day, would have been ridiculous, in the days of the Tudors; and I question whether the interior parts of Ireland be, even now, as England was then. The law for prohibiting horses to draw by the tail would be now unnecessary here; yet, when a boy, I remember the barbarous practice. All laws are relations; they cannot be estimated in the abstract; they must be referred to times and places,

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places, to manners and customs; and those laws only are good in which those respects are duly attended to. A philosophical historian might perhaps be able to shew, that one great cause of the present backward state of this nation was, the premature obtrusion of English laws upon it, upon all occasions.

But, be this as it may, in the most rude periods of our story, obedience to the laws of the land has been among the commendable qualities of the Irish people; of which, among other authorities, Sir *John Davies*, that most judicious writer, gives his undoubted testimony. Since his time a rapid increase of civilization has diffused itself over every rank and condition among us. When therefore it is imputed to them, that they will not give their aid to the execution of the excise laws, I will sooner suspect the wisdom of the law than the virtue of the gentlemen.

Since then the *remedy* proposed for the disease acknowledged is, as I conceive it, "*the execution of the laws now in being*," and since those laws are, evidently, not the cure but the cause of the disorder, I shall, without further statement of objections on either side,

side, proceed to point out, in a summary way, the capital advantages of *composition*; which will probably evince it to be a Remedy at least more adequate than any yet offered.

The *Observations* report, pag. 1, that home-made spirits produce a revenue of 119,211*l.* 3*s.* 4*d.* and, pag. 60, they say, the contents of the licensed Stills of this kingdom at this day, are 295,127 gallons. At pag. 25, it is said, "the highest composition I have yet ever heard of has been rated at 20*s.* for each gallon the still contains, to be paid for a year's license to distil." Now from these facts it is evident, that even this *low* rate of composition would at once raise the revenue from 119,211*l.* 3*s.* 4*d.* to 295,127*l.* But even supposing that the revenue should not be much raised, would it not be better for this kingdom at large, that an equal revenue should be collected from the subject in a peaceful, orderly, manner; without those mutual temptations to fraud, which are disgraceful to human nature; and without those perpetual obstacles thrown in the way of national civilization, an improved husbandry, and the other useful arts connected with the distillation of spirits?

I shall

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I shall not, however, presume to decide upon the precise terms of composition. That I shall leave to the legislature. But I shall give such a view of the subject as will facilitate their proceedings. I shall make it a question more open to discussion, and less involved in obscurity. And it must be a bad composition indeed which is not better than the present system, favourable only to mutual corruption. But if parliamentary wisdom, now applied to this subject, should disapprove of this mode, at any rate of duty, or for any space of time *, it might be useful to consider, whether a *malt tax* might not be expedient. And it cannot be useless to see, at a glance of the eye, that the inland excise of Ireland is capable of even greater increase than I have yet presumed to specify.

Before the year 1780, the state of the distillery, as far as I have learned, was nearly this: The statutable Still, at an average, paid about 20*l.* a year duty, and seldom less than the same sum in douceurs and fines. But when, by the act of 1780, the distiller was obliged to pay nearly as much duty in a month as he had formerly paid in a year, and when he was obliged to give surety for working four months, then a
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* Half or a quarter of a year.

new system was to be formed. The excise officers must have their perquisites, and the fair dealer could not, or at least thought he could not, pay them, and at length quitted the business.

The operation of the law has, consequently, been the reverse of what was expected, viz. the throwing the distillery into the hands of the opulent. It is observed, (pag. 67) that, "The legislature has not been able, by the encouragement which they have given to great Stills, to persuade *men of capitals* to erect them." Which should convince those concerned, that the laws now in being are not the remedy but the cause of the disorder, which is complained of on the one hand, and admitted on the other.

If we should admit the act of 1782 to be a good one; those frequent, violent, and sudden alterations, which produced it, must, (on the other hand) evince, that, till of late, the state of the distilleries has been but little understood. But, whether it be a good one, or not, let its consequences declare. The first was such discontents and commotions among the distillers, as had not been before heard of. Provincial and national associations entered into, and resolutions published not to carry
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on a business, before too precarious ; except in cases where some, deeply engaged, could not at once disentangle themselves, and therefore had only, before them, the choice of evils.

And what is the next consequence? For the last half year, ending the 24th of this very month of December, there has been almost a total silence of all the Stills in the kingdom, except in Dublin, Drogheda, Waterford, and two or three other great towns (the very places where distilleries should *not* be *most* encouraged) and the first Commissioner is now, making a tour through the North, in hopes that his *management* may prevail on the distillers to resume their business. If the revenue were to fall, the next half year, as much as it has done the last, he could not have so much as a pretext for an answer to this pamphlet. But now a *substantial* answer is attempted by anticipation. Every engine is set at work to prop up a falling excise. More private Stills have been seized within the last six months than, in the same space, during the memory of man. And, if the obnoxious clauses in the act have been virtually dispensed with, where is the efficacy of the laws

laws now in being? and how are *they the only adequate remedy?*

Upon the present silence of the distilleries I remark, that happy would it be for this country, at the eve of an apprehended scarcity of bread, if that *silence* implied an actual cessation from converting corn into spirits. But far from it—the *quondam* licensed distillers are, from the collusion of excisemen, almost universally at work, over the most populous parts of the country. In proof of which it is to be observed, that though the price of whiskey be considerably raised in those parts (which would in some measure have followed from the seizure of so many * *private* Stills) the increase of the price does little more than keep pace with the increased price of grain and potatoes.

So that every evil consequence is traced from the present excise code. The crown is defrauded, the distiller not benefited, and therefore discontented; and, in calamitous seasons, the poor perish for want. Whereas, upon the system of composition, every Still in the kingdom would be under controul; and it would be as much in the power

* Those only are generally so called which were never licensed.

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power of Government, at any time, to stop the distillation of spirits, as to lay an embargo on the exportation of grain; the good effects of which we have so recently experienced, under your Excellency's prudent and humane administration.

Before I conclude this long address, I shall beg leave to submit another argument in support of my position,—that the excise on home-made spirits should be more than treble of what it was before the year 1780. At pag. 55 of the *Observations* it is said, that the number of gallons which paid duty in 1779 was 1,094,023 : It is there also said, that the Revenue lost $\frac{1}{4}$ of the duty which ought to have been paid. Consequently the *Observer* admits, that (beside private distillations) the licensed distillers produced 4,376,092. The excise on whiskey, that year, was only 63,818*l.* but it ought to have been four times that sum; viz. 255,272*l.* Now this is one-fourth more than I originally advanced. And from all these arguments combined together, I trust your Excellency will see that, if I be speculative, my speculations are not the baseless fabric of a visionary.

I have the honour to be

YOUR EXCELLENCY'S

Most dutiful and humble servant.

A
R E M E D Y
FOR THE
DISTILLERIES
OF
I R E L A N D.

OBSERVATIONS on a pamphlet entitled a Letter to his Grace the Duke of Portland, Lord Lieutenant of Ireland, so far as the same relates to the Subject of Revenue; in which is considered the State of the *Distillery* of Ireland!—This pamphlet I attribute to the same author, the first Commissioner, who some years ago published OBSERVATIONS on the BREWING Trade of IRELAND; and for the following reasons—there appears in the Pamphlet on the *Distillery* such a tender, such a *parental* concern for the credit of the Pamphlet on the *Brewery*, as evince them to be the works of the same master. Besides, he stands forth for the Board; and the Board is responsible for such regulations in the revenue bill as they propose, and of course for the defence of them*. I contend only with principals. Where,

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* The pamphlet just published has been advertised, printed, and puffed at the expence of the Board: It was early disseminated to every retainer to the revenue throughout the kingdom; and the first commissioner is now most liberal, in his distribution of it, at every stage of his northern tour.

at best, victory can bring no credit; a triumph over inferiors would be disgrace.

As measures not men were my objects, I hoped that the largeness of the ground I had taken would have precluded the necessity of disclaiming personality; which, however, I did in the most solemn manner: yet I am now told, that "it is hard to attribute to any other motive than *personality* so *gross a misrepresentation* of the pamphlet I attack." But I did not misrepresent, I only used some facts it furnished,—for a very different purpose indeed from what the author intended;—but they are fairly set down as I found them. And it will perhaps be seen, that the Pamphlet on the Distillery has only supplied *data* to overthrow those very principles it would establish. But the Public must judge—the appeal is mutual—the author of the *Observations* tells the world, that "it appeared very *material* to him to endeavour to make public as speedily as possible a true state of facts, lest the misrepresentations of *interested* and *designing* men should make an impression, or *impose* upon those who may not have considered the subject, or had an opportunity of information upon it."

On this and such-like *Observations* I only observe, that where a man's *interest* is concerned he is most apt to grow peevish, without just provocation; and that anger, though it adds strength to the body, serves only to weaken the mind. There is, to be sure, a very close connection between offices and the persons who hold them; yet writers of answers should be able to distinguish the shades of difference. If encountering enmities be *interested*, then am I indeed interested in this business; and, as to personality, I should carefully avoid it upon my own account,

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account, persuaded as I am that it is seldom used but from dearth of argument.

The question before the Public is *not*—whether the Letter to the Duke of Portland be well or ill written, or whether the author of it be a speculative or a practical man, or whether he writes in his closet or in his parlour. What the Public wants to know is, the *remedy* for that *disease* which every man admits, without disputation, does at this day exist in the distillation of spirits in this kingdom.

Living in a country as populous as any in this kingdom, I have had, (however speculative I may be) frequent opportunities of marking the inauspicious influence of the excise laws; and have long lamented, with men of most observation, that (to express it in a few words) they tended only to corrupt, and oppress the subject, without any suitable return of either patronage or revenue to the crown. Thinking it, therefore, every man's duty to contribute, according to his means, to the happiness of that society to which he belongs, I took up the pen, at a season when I hoped this matter might receive a fair hearing; and when it required no sagacity to foresee, that the desultory *regulations* of the excise must raise universal discontent.

By way of answer to a very few pages of my letter on this subject, a bulky pamphlet has been written; in which it is justly enough observed, (pag. 6) “that it would be proper for gentlemen to make themselves masters of the subject upon which they chuse to write.” And I not only agree with the right honourable writer, but go farther, and insist upon it, that gentlemen should make themselves masters of the subject before they venture to *act*.

It was Zaleucus, I think, who ordained that whoever, concerned in the legillature, moved for the repeal of an old law, or the promulgation of a new one, should appear with a rope about his neck, to be used according to the success of the measure. But this by the way. I will *not* agree with him, however, that *it is impossible for a man not to be* an adept in business, because he finds himself in office. His words are point blank to this effect, (pag. 18) where after a depreciating censure upon speculative men, who think abstractedly in their closet, he presents you with a fine contrast of "a man whose duty obliges him to consider both sides of the question, and who is *necessarily* acquainted with the practical as well as theoretical parts of the business (*i. e. practice*) of the revenue." But I estimate no man's merit by his station. The grocer may roll up his pound of figs with great adroitness, and yet be as ignorant as his porter of what regulates the price of figs. If men in office were *of necessity* acquainted with business, the present age would not have such room to correct the errors of the past.

I have always understood that, in legislation at least, practice should be governed by theory. Yet here they are set, one on one side of the question, and the other on the other; as if they were in opposition. There are, to be sure, many useful practical men who can give no reason for what they do, and there are theorists who cannot put in practice what they conceive. Yet this is no reason that their ideas are impracticable; for instance—I cannot execute my own theory of excise, but the legislature can. Yet, it is more than insinuated, that I am for a *parliament of brewers and distillers*. I had said, it was a trite observation that merchants and traders make but sorry legislators, as
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the interest of their own line hangs such an irresistible bias on their minds, that a partial not a universal good is always their object; and I applied this to the collection of the revenue; which might be considered as a trade, and those *who proposed regulations* for the revenue biased in its favour, and therefore under a similar prejudice with traders. If the revenue rises, they think they have done right; no matter how wrong for the Public at large. This passage is quoted (pag. 7) and answered thus: "I perfectly agree with the author in his premises, but I own I should be induced to draw a conclusion directly contrary; for I should from thence argue, that the *brewers and distillers* were the most improper persons in the nation *to make laws* for the collection of the revenue of excise, and that the commissioners of the revenue might be allowed to interfere in making such laws, because *it must be clear* that they can have no *interest* except that of distillers and brewers."

Now, I protest, this is not so clear to me; for though I impute no ill intentions to the commissioners (as motives are of another tribunal) yet I arraign the spirit of the excise laws; and clear I am that their tendency is to favour the tax-gatherer rather than the tax, and the tax rather than the subject taxed. It cannot be denied, that fines and forfeitures are among the principal emoluments of office, and that the increase of the *casual* revenue is an ostensible argument for diligence both in the highest and lowest departments. And how considerable the fines and forfeitures of distillers are, every body knows*. Besides, these fines and forfeitures

* I know one case, which, as it shews how good sometimes springs out of evil, may contribute somewhat to cheer this dreary subject. A Mr. C. Marshall of the county of Tyrone,

forfeitures are one great source of influence to the Board, which they create two ways—1st, by increasing the value of inferior offices, and thereby increasing their patronage †.— 2dly, by conferring obligations on members of parliament, and other gentlemen, by a mitigation or remission of those fines and forfeitures.

According to my *new schemes*, as they are called, it is expected that there will be little occasion for either fines or forfeitures. But it is almost confessed (pag. 66) that the augmentation, I spoke of, is, at least, uppermost in the writer's thoughts. For though he admits that “if the trade were put upon
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Tyrone, was so heavily fined, within these two years, that he was fain to quit his business of distillation; and happily for the Public, instead of manufacturing whiskey he now manufactures cotton. He has already twenty looms and six spinning jennies at work, in those houses formerly occupied by one of the nastiest of trades, with a fair prospect before him of a prosperous reward of useful industry, which before he never could have hoped for.

† This is denied in the Observations, pag. 32. But though the approbation of government is necessary to the appointment of officers, yet it is not a secret that, as to the inferior officers, the Board has a *voice potential* both in placing and displacing them. However, the words of a Commissioner's patent run thus:—AND We do hereby give unto you, the said I. B. &c. or any three or more of you, in manner aforesaid, full power and authority to nominate, constitute and appoint, with the approbation of the lord lieutenant, or &c. or other chief governors of our said kingdom of Ireland for the time being, an agent or solicitor, and also sub-commissioners, deputies, collectors, accomptants, clerks, surveyors, waiters, searchers, gaugers, and all other inferior officers respectively, as you shall have occasion to employ for our service, &c. &c. And any such agent or solicitor, and also any such sub-commissioners, &c. &c. already appointed, or hereafter to be appointed, in relation to our said revenue, &c. by these our letters patent, committed to your care and management, with the like approbation as aforesaid to remove and displace, &c. &c.

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this respectable footing, by the suppressing of private, and enabling the officers of the revenue to prevent the fraudulent distillers, the business would then become a great national object both for home consumption and *exportation*." Yet (pag. 41) it comes out, "that the whole duty being drawn back upon exported spirits, the inland excise will not be much benefited by *exportation*." But, however it was with *him*, I do own that the rise of the revenue was with *me* but a secondary consideration, because I am decided that an extraordinary revenue cannot be long raised from an oppressed people. It must be first well with the subject before it can be well with the crown. A rich exchequer and an impoverished nation are incompatible. Ireland, in extent above two-thirds of England and Wales, and in natural endowments not inferior, is, in respect of internal riches and external advantages, not a fortieth, yet the former is taxed in proportion to one-fourth of the latter.

It may not, at a glance, appear that the excise would be much benefited by *exportation*, yet it is not so in fact; for an increased *exportation* would proportionally increase internal consumption, by an increase of industry, wealth and population; which does not appear to have been attended to by the writer. Wherefore give me leave to ask him, is not the quantity of English beer exported very inconsiderable in proportion to the home consumption; and yet does he not believe, that if any check were given to the *exportation* of beer in England, that it would ruin the brewery trade there? Yet it is plain, from the act of 1782, that though the *exportation* of home-made spirits be nominally encouraged by a drawback, that it is thrown under so many difficulties, both in
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the distillery and the custom-house, as to be virtually discouraged*.

But here I shall be advised, as I have been already, over and over again, to read the acts of 1781 and 1782—and really pretty reading they are!—so I am obliged to him, if he means it for my edification, and not for my punishment; as I have been the first who have undertaken to write upon a subject,—the grievances of the distillers,—which had till then performed quarantine before it reached the Board, and had always been presented on the knees of supplication, in the dutiful form of humble petition.

However, to prove my ignorance both of men and things, large quotations are made from my Letter, full of compliment to the commissioners of his majesty's revenue, and to their law agent Mr. G. E. Howard†—and I stand corrected. I begin

* See Appendix.

† Whose writings every where breathe a disapprobation of the conduct and laws of the revenue. In his *preface* he laments “that there are not more public officers in this kingdom, who are less attentive to the emoluments than to the knowledge of the business of their offices; and that skill, abilities, and true merit, hath at all times been so little considered in promotion to offices; and that the office has been ever sought out for the man and not the man for the office. Of this I am fully convinced, says he, that had the contrary been the practice in the revenue, and that the several officers employed therein, *especially in the excise*, had been raised from one department to another, for their approved good conduct only—that the increased produce of the several revenues of the kingdom would, at this day, have been such, that not one-half of the additional duties, which are now in being, might at this day have been wanted.” Pag. 7. But Mr. Howard is not content to give his own opinion, but he will obtrude upon us that of Sir Richard Cox, who was certainly not the least intelligent or diligent commissioner we have heard of, and who used to say, that “*more than one-third of the revenue of EXCISE was not then collected, which might have been collected.*”

These

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begin to see how little I knew of their comparative merits; and I shall take care for the future how I compliment the members of any of *our boards* without their leave. But so *critical* a writer should know, that even the falsehood of an incidental proposition does not in the least affect the truth of the principal question. Now the question was not *who settled* the accounts, but *were the accounts settled*? And is it not a truth of notoriety, that during Lord Carlisle's administration, the superior officers of the revenue were called to a strict account? And did not the single *item* of collectors defalcation exceed three score thousand pounds? And was it not the duty of the commissioners to have taken such securities, and to have so checked their accounts that the collectors could not have incurred

These principles, offensive at all times, must be doubly so on the present occasion, as they evince that the Letter to the Duke of Portland is not so singular in its sentiments, as to revenue regulation. The farther I examine, I find more arguments and more authorities to confirm what I threw out so generally in my letter. The following observations are not the less valuable because they come from a revenue solicitor: — "One can scarce avoid lamenting, that any necessity should ever have happened to cause the institution of a judicature, which so much seems to clash with the spirit and genius of the British constitution, as that which is established by the excise laws; an institution by which that bulwark of British liberty, a trial by jury, is partly subverted, and the determination of property, sometimes to a great amount, transferred from the established courts, to persons who in the general cannot either from course of education or experience, be supposed to be acquainted with the modes of legal reasoning or the proceedings of justice." "Another circumstance attending the trials upon these laws, apparently repugnant to the ordinary course of proceedings in the superior courts of justice, is that of admitting the testimony of the informer, who is to receive a moiety of the penalty or forfeiture, as he is swearing under the strongest temptations to perjury."

Treatise of the Exchequer and Revenue of Ireland,
pag. 286 and 287.

incurred such arrears? It was nugatory then to be so diffusive on the different departments of accountant-general, law-solicitor, &c. at the very instant that it is *a little unfortunately* admitted that "there are officers under the controul *indeed* of the commissioners, whose duty it is to examine and cheque the different branches of the collectors' accounts." *Indeed!*

This puts me in mind of the lawyers described by Gulliver, who are tedious in dwelling upon all circumstances which are *not* to the purpose. For instance, they never desire to know what claim my adversary has to my cow, but whether the said cow was red or black, her horns long or short, whether the field she grazed in be round or square, whether she was milked at home or abroad, what disease she is subject to, and the like.

I own (and I need not blush to own it) that when I wrote my *Letter to*, &c. I was almost destitute of all *official* documents on the subject of the revenue. My only lights, except the sad experience of the country, were the Pamphlet on the brewery and the journals of the House of Commons, immediately preceding the session during which I wrote; (and by the bye, the journals of that session are not yet published). I therefore applied to the Board, in the most respectful manner, by one of their own members (a worthy gentleman to whom I owe other obligations) for such facts as I deemed most necessary to illustrate my subject. But the application was in vain. I was told, that I must pick up my information in the best manner I could.

Obliged to resort to calculations, it is now asserted, that "in almost every one of them I am mistaken." Yet no attempt has been made to
point

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point out these mistakes; and for this plain reason: whatever error I have committed makes against my argument; as the facts assumed were not carried to their full extent. But the OBSERVATIONS on my Letter furnish me with some, though not the whole of that information I requested; sufficient, however, to prove from the facts, there stated as authentic, much more than I originally attempted by calculation. For instance: one of my original assertions is expressed in the following paragraph. "Had the custom-house afforded me the precise quantity of excise duty, together with the number of excise officers in each collector's district, it would have been easy to demonstrate that, over almost all the internal parts of the kingdom, the excise revenue is collected at near double seventeen *per cent.* But lest I should appear to sport an opinion, I shall lay down my grounds for the assertion."

But having now much better grounds to go upon than I had then; viz. *a list of the number of Stills in Ireland, &c.* furnished in the answer to my Letter, I find that I was mistaken indeed; for instead of *twice*, I might have said *four times* seventeen *per cent.*: as may be at once seen by casting an eye over this same table, which is subjoined, to save the trouble of further reference. There we see that Baltimore district accounted but for 20*l.* 15*s.* 4*d.* of duty, yet it has a surveyor and of course some gaugers, whose bare salaries, with that of the collector, amount to between two and three hundred pounds. Cavan accounts for 934*l.* 15*s.* 10*d.* and it has three surveyors and sixteen gaugers, as I guess: so that in this great district, where so much whiskey is consumed, the duty does scarce pay the expence of collecting. As to the duties on beer, ale, &c. in this and most other of the inland districts,

districts, it is inconsiderable, and might be collected at a very low rate *. But I shall proceed no farther than the letter C in this list, which I have taken alphabetically, leaving it to the reader to use the key which I have given him, in such of the rest as he shall chuse. The number of surveyors I learn from Watson's Almanack; and as to my guess-work of the number of gaugers, candour will, I am persuaded, pardon it—even in a work which demands precision—when it is considered that the *Observations* on my pamphlet keep their number still concealed; though I had asked for this notice particularly, and though I had, not very indirectly, complained of the refusal, in the paragraph of my Letter just cited.

In like manner I might have carried my other arguments much farther than I then attempted upon conjectural facts; which I always placed much lower than they are now stated in the *Observations*. What was essential to be admitted, I did, in my letter, admit; and that was the rise of the inland excise for the two last years, and that I learned from what fell from the first commissioner in the House of Commons last winter.

I say, I not only admitted all this, but I assigned certain reasons for it; which, it seems, excite prodigious indignation. And to give me an opportunity of *speaking truth* for the future, the commissioner is so obliging as to inform me, “that the excise on spirits *might be and is* doubled in the last two years, without any help of my new schemes.” And

I receive

* Though it will be objected, that these officers do collect the excise of beer, ale, &c. yet these are, all put together, inconsiderable out of the great towns, and will not counter-balance our mixing the town and country excises in one sum.

I receive this information with pleasure, both as the crown is enriched, and as it confirms my general doctrine, that the inland excise is capable of an astonishing augmentation. *

But before I proceed to substantiate this idea, let me make some further animadversions on the mode of answering my letter: For it is the least compliment I owe my reader to squash certain charges brought against me, before I meet him upon new ground. Anxious though the observer be to overturn my principles, he is even more so to confute the writer, hardy enough to be the first who wrote a pamphlet on the subject. His arguments are of course, mostly *ad hominem*, and scarce one of them to the purpose. Instead of provoking resentment, it should have pleaded in my favour, that no first essay was ever any thing like perfect: and I confess, that I have long since spied out defects in my system, which have escaped the notice of my answerer. For instance, the capital one of suppressing *private Stills*, by *investing every licensed distiller with the same powers which excise officers now possess, of seizing them*. This mode was struck out upon a stricter investigation, and has been approved by all the distillers in the kingdom, as well as by every country gentleman whom I have consulted. And, after I have done all I can, I am far from thinking that this little pamphlet can do more than furnish a few hints for the publick mind to ruminate upon, till the meeting of parliament.

However

* But admitting this increase, I will not admit the conclusion that it proceeds solely from the natural operation of the law. I never heard of less than an average of several years taken as a fair foundation for such calculations. The rise of a year or two is counting without his host; let the observer suspend his exultation till Lady-day 1783, and even that will be a premature period for drawing his conclusion.

However, as it was thought *very material* that an answer should be published as speedily as possible, it was found necessary, in this answer, to make me say things I never thought of, and to apply to one topick what I have said upon another. Ex. gr. It is imputed to me that *I am for laying down officers*, and then a number of evils, consequent upon *composition*, are conjured up; but as they mostly lean on this false allegation (as on a crutch) by removing it, the objections fall to the ground. Again—what I advanced relative to the means of preventing smuggling, is applied to the *encouragement of exportation*; all which shall be seen more at large in the sequel.

I am accused (page 4) for “setting out in that part of my pamphlet which relates to the revenue, with a *very pompous* description of the oppressions occasioned by the Hearth-money tax.” If I was pompous, on this occasion, it was a strange subject for it, the pomp of beggary, the pageantry of nakedness, and the triumphant licence of rapacious office. However, the question was not whether my language was pompous or pathetic; it was simply this—is not the hearth-money an unequal and oppressive tax, in a country confined to almost two classes of men,—an opulent gentry and a most indigent commonality?

But “they who lie upon ivory and stretch themselves upon their couches are not grieved for the afflictions of Joseph.” I saw the House of Commons of Ireland divided on the night of the 24th of October 1779; it was a memorable night! memorable as the times were wretched, in this always poor and then impoverished country. Bankruptcy startled confidence: distress and beggary tingled in our ears, whilst they wounded our hearts.

The

THE DISTILLERIES. 15

The doors of both Houses of Parliament were beset with famishing mechanics. Dean Woodward, always the advocate of misery, represented our situation; and Earl Nugent pathetically told our tale in the British senate. England, then struggling with half the universe, was moved to grant immediate relief to an insolvent nation, whose * misguided revenues were inadequate to its ordinary expences. And who then voted, in our own house, for the imposition of new burdens? † * * *

At pag. 40 it is said, that I am "guilty of what is called *as egregius a bull* as ever was uttered." Which observation should have escaped my notice, but that I was however to have quoted the passage which has kindled such *attic* fire in the observer. Wherefore, as the philosopher who,—to confound the babblements against motion—rose up and walked; so shall I simply repeat my own words, that the reader may at once judge of the force of my calculation, and of the poignancy of my candid critic.

"In a pamphlet attributed to the commissioners of the revenue, is a table exhibiting (as it says) *accurately* and at one view, the consumption of foreign

* Gentlemen of the House of Commons,

"It is with great concern I am to inform you, that, on account of the extraordinary decline of the revenues, the very liberal supplies of the last session have proved inadequate to the exigencies of government, &c."

The Lord Lieutenant's Speech to both Houses of Parliament.

Martis, 12 die Octobris 1779.

† *Mercurii, 24 die Novembris 1779.* A motion was made, and the question being put, that it be resolved, *that at this time it would be inexpedient to grant new taxes.* It was carried in the affirmative by a vast majority.

Journals of the House of Commons.

foreign and domestic spirits in this kingdom, from 1763 to 1777 inclusive, from which it appears, that the number of gallons of foreign spirits consumed is considerably more than double of the home-made. Had this been given as the proportion of gallons which pay duty, I should not have arraigned the fact. But the annual consumption of home-made spirits are but somewhat above one million of gallons. Now it will not be denied that above two millions of our people are † whiskey-drinkers: but two quarts of that liquor is a very moderate *quantum* truly, for the *annual* consumption of individuals guilty of such frequent ebrieties."

"But it will be said, that of these two millions of *people*, a great many women and children never taste whiskey; and I shall, for peace-sake, admit it; and supposing that only a twentieth of them drinks it, what will be the consequence? why the twentieth person will not have the full of the smallest wine glass for his *daily* consumption. Either then the Irish are the soberest nation on the face of the earth, or this must be the worst founded fact that ever was put upon paper; yet upon this, and such like facts, is the code of our excise laws built; laws which defeat their own end, the raising of a revenue, and are productive of such multiplied mischief and misery to the kingdom at large."

Well!

† That is, according to the fair construction of the words, so poor, that they never taste wines, rum, brandy, &c. And as excessive drunkenness is imputed to them, they might be well enough called *whiskey-drinkers*; and it might, in a separate paragraph, without a *bull*, be supposed that of these two millions of *people*, a great many women and children never taste whiskey. But my right hon. Observer is of another opinion. Unfortunately for the Public, this is not the only point we differ in!

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Well! how is all this answered? By shewing that instead of 1,094,026 gallons, of which the commissioners received duty in 1779, they have got duty from 2,043,620 in 1782. But the fact as it now stands, is of sufficient magnitude; for, even yet, there will be but a *single* gallon for the *annual* consumption of each person, and the *tenth* person will not have the full of the smallest wine glass for his daily consumption.

What a cause then must that be which, after rummaging the custom-house, and ransacking every official entry, no other answer is to be found but cavils against style, imputations of blunder, and idle charges of misrepresentation? And, when matters of importance stand still, the reader is put off with a shuffling evasion:—"As to the gentleman's ingenious calculations of the number of whiskey-drinkers, and the quantity that each drinks, I shall not follow him through them. I shall only observe, that if the code of excise laws were framed upon such facts, and such calculations, they would be *probably* very absurd laws indeed."

And pray why will you not follow him? Because every step you take, would lead to your condemnation; for are not excise laws founded upon the *quantum* of consumption? Else why such expence in the collection? And are not those laws *certainly* absurd, which encourage clandestine distillation to such a degree, that it far exceeds that which is licensed? For who will believe that two millions of gallons is the annual consumption of two millions of people, addicted to whiskey, and who never taste any more expensive liquors? To say nothing of near another million, whose circumstances enable them to drink other liquors indeed; but with the most of
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whom whiskey punch is a frequent and a favourite beverage.

As the general interest of Ireland was my original motive for taking up the pen, persuaded I was that it would serve that interest to encourage distilleries not only in the country villages but even in the bogs and the mountains;—as each distillery might become a market for the neighbouring farmer, and, as it were, a centre of a circle of agriculture. Fire, water, &c. would be more convenient to the manufacturer, the towns would not be so much distressed for fuel, the bog and the mountain would be reclaimed, and the distiller might employ to advantage his grains, wash, &c. in feeding cattle. But this, it seems, was all theory; for we are told (pag. 72) “that if all the distillers in Ireland were to settle in the metropolis, every farmer would have that market at his door; that is, the expence of bringing up his grain to those distillers would be paid by the Public.”

What a fine thing is this bounty upon the inland carriage of corn! How it has enriched the country by the multiplying *productive* cars and horses! and how it has improved the morals of the people, by an abhorrence of perfidy and perjury! But, let me ask, if the Public pays the Farmer, who pays the Public? And if we take no more water out of the pump than we throw into it, pray what is the use of that machine? Indeed this whole argument is fit only for that animal with two legs and without feathers,—if he were to turn financier,—which Diogenes called Plato's MAN. A clerk of corn premiums would be ashamed of it—a cobweb too thin to entangle even the flies, which buzz about the custom-house.

But

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But it will be said, that this was not used as a financeering argument, but only to shew that the Country would not be the worse for the distilleries being all in Dublin. And will it then persuade the Farmer who lives a hundred miles from Dublin, that he has its market at his door? he whose whole stock of grain would load but a few cars; whose share of it, then ready for sale, would not load one; whose whole parish may not furnish a wheel car; who, if he had cars in his neighbourhood, has neither credit nor skill to employ them; and, if he had all these requisites, must wait for the tedious proceedings of clerks and affidavit men,—to say nothing of the season for market; while, in the meantime, his cows are in the pound for his rent.

Let me next review another *observation* on the same topic.—Effectually to chastise my absurdity for having said “that the illicit distillation of whiskey must be hurtful to agriculture,” he places me between the horns of a dilemma. “If,” says he, (pag. 9) “this be compared with the assertions of the very page before, it will be rather difficult to reconcile them; for the great grievance complained of there is, that the present code of excise laws ‘*nips agriculture in the very bud, and blasts the infant hope of national prosperity.*’—Now how is this to be reconciled with this assertion, ‘*that there never was so much whiskey distilled as since those laws were enacted.*’ For, as to agriculture, it seems to be very much the same, whether the spirit made from the corn consumed pays duty or not, the quantity consumed is the object to the farmer, and if there never was so much whiskey distilled as since those laws were enacted, there never was so much corn consumed in distilling as in this period, and of course these laws, instead of nipping agriculture in the bud, seem well calculated to support it.”

Now I really thought that the writer of an official pamphlet would have been better advised, than to publish such a strange assertion, that "*as to agriculture it seems very much the same, &c.*" For though the reverse be not self-evident, yet it is so very obvious, that I should have been puzzled to make it plainer—for the nearer any proposition approaches to self-evidence, the more difficult it is to be proved—I say I should have been puzzled to make my doctrine plainer, had not the *Observations on, &c.* been very operose (pag. 65) in establishing it. But lest the pamphlet should not be at hand, take its very words:—"I think it must be evident, to every considering man, that the private distiller must keep down the price of land, by keeping down the price of corn; for as he runs great risk of detection, of losses, of fines and penalties, so he must lay in his materials as cheap as possible, and as he cannot work with equal advantage as the public distiller, &c." And (pag. 97) it is said, "the present system, if it be properly followed up by wholesome regulations, will soon convince the gentlemen of landed property, how much it is their interest to support and protect the fair trader against those pirates, who, by the nature of their trade, injure agriculture, the farmer, and gentlemen of landed property." But is there one argument for the country gentleman (*who, it seems, will not use their own reason*) and another for the rest of the Public? Or, shall we in charity suppose, that this is written by a different hand from the ingenious contriver of the dilemma; for, how is it possible that the same head could so soon have forgotten its own ideas, expressed but a few pages before?

It might be sufficient to condemn this writer out of his own mouth, but that the Public is not interested whether he or I write consistently; what most

most concerns the Public at present is, to be apprized of the uncommon weakness of a cause, whose ablest defenders are so hard pressed, that they say and unsay just as they think it best answers a present turn; and have no way of making an answer but by making a case. In my concluding paragraph I warned my reader of this *poetic* licence, which an exuberant fancy might indulge itself in; I told him that gentlemen, *not given to speculation*, might misconceive, and that misconception might misrepresent; it happening sometimes, that when readers have conjured up a phantom of their own imaginations, they congratulate themselves on exorcising the monster of the writer's fancy. Wherefore, to use the elegant expressions (pag. 64) of the right honourable Observer, "*instead of taking for granted the assertions of foolish and interested persons,*" let us advert to fact.

When a farmer has a redundancy of grain, (which is always the case in plentiful seasons) and of course when he cannot get his price for it, he converts it into malt himself, and either distills it himself, or goes to the next public or private Still with it. So that the farmer (except in a few of the level counties) is generally his own malster, frequently his own distiller, and of course he is also a retailer of whiskey. It might surprize some readers to be told, that it is common to see several sacks of grain in a ditch, or any large hole which contains water, in the first stage of malting; for such is the Irish farmer's *steep* for his grain, and he finishes the process of malting it in his barn. And does not such a procedure (and congenial practices) nip agriculture in the very bud, blast the hope of national prosperity, and become one perennial source of beggary and vice? yet we
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are told, that *as to agriculture it seems to be very much the same, &c.*

Seems! But to whom does it seem so? To nobody who understands the ordinary operation of laws. What I complain of is, that they who take the lead do not see things with their own eyes, that they view them through the medium of vulgar minds, untutored by philosophy, unenlightened by political wisdom. Had they taken the pains to understand the Aphorisms annexed to my Letter, which they have used to answer a few pages of the Letter itself, they would have seen that, *till trades are separated*, it never can be well with this or any other country; and then they could not have been betrayed into such self-condemned assertions, fit only to be swallowed by the inferior retainers to the collection of excise. What! shall he who ploughs the field, reaps it and gathers in the grain, malts it, stills it, and vends the whiskey himself, be any thing but a bungler in every step he takes—his farm not half cultivated, his malt abominable, his spirits poisonous, and his occupation of smuggler execrable, corrupting both the bodies and the minds of all around him.

If I had not, before my eyes, the daily experience of this pernicious practice, I should, in my original Letter, have proposed a malt tax; but I was of opinion, that we are not yet ripe for it. Our agriculture is not in that stage of its progress towards perfection, which could yet bear what would, otherwise, be an improvement. Till private distilleries are suppressed, a malt tax would only multiply the mischiefs of the excise code, in some places, whatever it might do in others. But if they were suppressed, there would be many arguments

in favour of a malt tax: 1st, neither brewer nor distiller would have it so much in their power to elude the law; for as the fluids extracted from corn are (bulk for bulk) of so much more value than the corn itself, they may with much greater ease be secreted in various ways. Besides, the making of malt is of slow process, and any attempt to conceal (or mix) the steeped corn, would not be easily compensated; so that the tax might be levied with much greater certainty than at present. 2dly, Though I should be far from subjecting country gentlemen to excise laws, yet I think it very unreasonable, that their consumption of beer should pay no tax whatever. Taxes should be laid on those members of the community who are best able to bear them; and of course, that they should plead a total exemption is monstrously unjust. If gentlemen will brew their own beer, there can be no inconvenience (except a higher price for their malt) from a malt tax. There is such a duty in England and no ill ensues, because by the act which induces the tax, a *composition* may be made for it, and so it might be here.

I should now proceed directly to point out what I conceive to be the disease, and the remedy in the distillation of spirits, but that I would first remove every objection which may lie in the way to it.

Speaking of the barbarous scenes of intoxication, occasioned by the cheapness of *smuggled* whiskey, I observed, that "if the revenue were under sound regulations, the price of spirits for the home consumption might be put beyond the reach of excess among the poor." And then I added—*let spirits be but exported at a low rate, no matter how high they are vended at home.*

But

But what does our *observer* do on this occasion? He makes me say, "at a low rate *of duty*," and then triumphantly refers me to the acts of 1780 and 1782; whereas I do not so much as name the word *duty* for five paragraphs after, and when I do, it is for a very different purpose than that of exportation, it is *to discourage smuggling*. It did not lie upon me to give extracts from acts of parliament, in a pamphlet which aimed at establishing principles. My strictures were upon the spirit, not the letter of the law.

Yet so happy is he in this conceit, of imposing on his reader, that I recommended a low duty *for the sake of exportation*, that he lugs in the poor newspapers as accessaries in my guilt. It would, to be sure, be rather hardy to offer responsibility for what a newspaper essayist will say, yet persuaded I am, that even the newspapers do not say what he makes them say (pag. 45) viz. "*that spirits cannot be now exported without paying a high duty.*" One writer did indeed talk of "affixing a small duty *per gallon* for exportation," but another, so early as August last, takes care to point out what is amiss, in the following words:—"Before I subscribe myself I must take leave to observe to *Agricola*, a circumstance which seems to have escaped him, when he talks of *affixing a small duty per gallon for exportation*. The act of 1780 does do this and more, for it **DRAWS BACK ALL DUTY WHATEVER**. But, on the other hand, let it be asked, what effect can it produce to hold out an ostensible encouragement for exportation, when, at the same time, every means are used to discourage the manufacture of the commodity, by laying the manufacturer under such pains and penalties as amount to an extirpation of legal Stills? And let it be observed, that legal Stills alone can cause an
export,

export, for their produce alone can have *permits*. So that though the present excise laws cannot (for the thing is impracticable over half the kingdom and more) suppress the clandestine stills, yet they effectually prohibit exportation; and their holding out an encouragement of a drawback is mere mockery in words *. Upon the whole: the severities upon the legal distillers are in effect bounties given to the clandestine distillers, and are the prime source of all that drunkenness so justly complained of."

Now these remarks were so very pertinent, that the *Observer* might have saved himself the trouble of imploring the Public not to be deceived by the mean arts of inflammatory newspapers. If one essayist errs, another corrects the error; if one did not read the acts of 1780 and 1782 another did. But the *gross misrepresentation* of this whole affair I will not impute to a right honourable writer; I must consider it as the controversial craft of some bungling assistant, whose poverty or avarice (that poverty of soul) consents to write any thing, upon any subject, like a sneaking scrivener, for so much a sheet.

By the bye: I dont think that all the newspapers that ever were printed have done half as much mischief, as a single clause in a single act of parliament. Folly and corruption only are in alliance against the liberty of the press. When Henry was scourged at the tomb of Becket, when John resigned his crown, when crouching emperors and vassal kings held the stirrups of usurping pontiffs, there was not a newspaper in the universe. The press does often babble and falsify, but in the long run it speaks both

* See the Appendix.

both sense and truth. It is an old remark, that there never was a book so bad that some good might not be extracted from it. The Observations on the Letter to the Duke of Portland supplies some facts, which I now use as so many *data*; and however this publication may be decried by the officers of the revenue (and I expect that it will be even more so by the distillers) I have a gleam of hope, that it will shed so much light upon the subject of inland excise, (which has been hitherto involved in clouds of thick darkness) as will give the Public another view of it than they have hitherto had.

THE DISEASE.

Wherefore, as there can be little use and no credit in a farther detection of forged imputations, I shall no longer follow this *ignis fatuus* through such putrid fens as it might lead me; I shall take leave to ask the commissioner, how he comes to be thus all at once convinced of the great disadvantages under which the distillation of spirits now labours, and which he confesses (pag. 1) do amount to a *disorder*. The information cannot come from the inferior officers, for their returns shew, that the inland excise is nearly doubled since 1779, which he boasts as the only symptom of a sound state. Besides, *they* would not complain, for the more diseases the better for them; they are like the Doctor, in the comedy, whose patient, he said, *was in a fine slow fever, and he was resolved to keep it up*. The information cannot come from the distillers, for nothing that they say or swear will be believed, whilst the oath of the vilest vagrant in office is sufficient evidence against the rest of the world.

world*. And as to the country gentlemen, their intelligence would be suspicious, as they are accused (pag. 64) “*of encouraging private Stills, of not consulting their own reason, and of taking for granted the assertions of foolish and interested persons.*”

However, let the information come from whence it may, the disorder is, on all hands, admitted to exist. I had complained that fraud was interwoven in the very stamina of the excise code; and it is the drift of my *Observer* to substantiate the charge against the distillers; and I agree with him that they are corrupt indeed, as much so, I presume, as any set of men in the kingdom, except the revenue officers. But the corruption, though mutual, is certainly more hackneyed in the exciseman, than in the distillers. Yet we never hear of official corruption, except very gently indeed, and in the form of an objection by the distillers. Strange! that he will shut his eyes against that light which flashes conviction on every unprejudiced mind; for whilst he is so elaborate in proving, what nobody will deny, the fraudulence of distillers, he is, by that very thing, establishing the dishonesty of excisemen.

If excisemen were honest and intelligent, distillers could scarcely be fraudulent; but whilst things are as they are, and whilst men are made of flesh and blood, we shall in vain look for that height

* The clause of the revenue act, which leaves all to the oath of a revenue officer, would not be endured in a country long accustomed to freedom. But we are new to that blessing. Habits remain after the laws which induced them are no more.

height of virtue in either officer or distiller, which, after all, is not the attribute of more exalted stations. However, as any thing like speculation is an unfavorable morsel to some comprehensions, I refer them to the Appendix, where I subjoin certain affidavits, which go to prove, that in those countries where they were made, the *douceurs* to officers, at least, equal the duties paid by the distillers. And from the quantity which the Stills in each district work, as exhibited pag. 59, of the *Observations*, it is evident, that twenty-six out of the thirty-six districts in the kingdom are in this predicament; and there is every presumptive argument that half the remainder are so too.

These affidavits also shew, that fines and forfeitures are very frequent and very considerable; for one mode of bribing the inferior officer is, by throwing a concealment in his way, one half of which goes to the finder and the other to the king, (if not stopped in its passage) by which means the officer escapes the treachery of the distiller, enriches himself, and secures the reputation of diligence with his superiors.

It is also to be observed of them, that they are made by men of the most reputable characters in their line*, as can be vouched by their several representatives in parliament; and if their purpose was not decided, never more to resume the business, under the present regulations, they would be among the last to make them, because they become

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* As the breach of a custom-house oath is scarcely reckoned perjury, so the practice of making concealments does not stain the character of distillers. What shocking regulations then must they be, which reduce fraud and perjury to system!

THE DISTILLERIES. 29

ipso facto obnoxious to all the malignity and revenge of the exasperated officers. Besides, I have conversed with many others, who, from a false shame in criminating themselves, would make no formal affidavit, at the very time that they virtually swore to habits of corruption, far surpassing what is set forth by affidavit. For instance: if an excise officer praises a distiller's horse, or cow, stall-fed bullock or bacon-hog, it must be sent to him, or woe betide the omission. If an excise officer has a foundered horse, he must be ruffled for, and is always returned by the winner. If the distiller gets the hint, he must buy at ten times the value, the officers useless horse, or calf, or lamb, or suckling pig. There are a hundred other devices which it would be needless to enumerate. So that even double (which was all I originally asserted) the salary in perquisites could not supply those means on which the inferior officers live. The most wealthy distiller would soon be a bankrupt if he imitated his gaugers style of living in a country town.

Here then is the immediate source of the disease! It must be an invidious task to point it out, and it is with unspeakable reluctance I am compelled to touch upon it; I say *compelled*, for it was absolutely necessary to the establishment of my system. Candour must acknowledge, that I am not of a party in this affair. If I am an advocate, I am not one for the distillers as such; I plead the cause of the crown and of the people at large. *Amicus Plato, amicus Socrates, sed magis amicus veritas.*

And I am not without hopes that, after all I have said and will say upon this subject, I shall escape the animosity of gentlemen against whom I have no personalty; my strictures being
pointed

pointed against the officer not against the man; I arraign the law not the officer. Placed as excisemen are with respect to distillers, mutual temptations must produce mutual frauds: this I consider as a fact, and am therefore obliged to establish it in proof of my original assertion, "*that fraud is interwoven in the very stamina of the excise code.*"

The disadvantages then under which the distillation of spirits in this kingdom labours, are either not well understood, or not fully pointed out, by the right honourable Observer. The disease is not simply *the fraud of the private distiller, who pays no duty at all, and of the licensed distiller who pays as little as he can*;—it is complicated with the collusion of the officers, from whence it originates, and without which it could scarcely exist. What does it avail to say, "that it is the licensed fraudulent distillers from whom the great mischief arises, and that if they should declare off, as distillers, and retire with their apparatus to the mountains and bogs, and carry on a trade without paying any duty at all, that it would not be attended with any very bad effect to the Public." Does this opinion of yours (even if it were well founded) prove any thing, in the present question, but what I have originally asserted, and what I am now establishing?

It does not suffice, to promise that you will point out a remedy, when afterwards you produce nothing more explicit than *that system, which, you say, was adopted for making all distillers pay the duties which exist, and which is contained in the so-much abused laws of 1780 and 1782.* We complain of the whole system—you admit that it has hitherto failed in its intention, the stopping the inroads of fraud—and yet you only tell us, that *whatever*
tends

* *Observations, &c.* pag. 53.

THE DISTILLERIES. 31

tends to bring up the price of home-made spirits to a fair and proper standard, ought to be highly encouraged, as being the only adequate remedy for the evils pointed out. This is strange indefinite language for an official writer who talks of *specific plans*.

But if the excise code be, as you say, the consummation of *the wisdom of ages*, pray why does one district pay in proportion to another, at $17\frac{3}{10}$ to $\frac{6}{10}$. And if the enforcement of these *abused laws* of 1780 and 1782 be the only remedy, pray why such a crash among the excise officers in your northern tour? and why such *management* to set the silent Stills at work again? In particular let me ask, has not the 36th section of the last act been virtually dispensed with? To give dispensations in favour of the country distillers is a new thing indeed, but the habit is old in favour of those who inhabit the metropolis. However, the revenue was to be kept up if possible: *si superos nequeunt, acheronta movebunt*. A fall in the next half year, equal to that in the last, would be a fuller answer to the *Observations*, &c. than any thing that could be advanced by the author of the Letter to the Duke of Portland.

But you say, pag. 60, "the contents of the licensed Stills of this kingdom, at this day, are 295,127 gallons, which is equal to 29,512 private ten-gallon Stills, and would, if they worked fraudulently but twice in the year, do more mischief than all the private Stills in the kingdom could do in the whole year." This, however, can only be matter of opinion: for though you have the precise number of gallons in the licensed Stills, the custom-house affords you no document for the private ones. There your only source of knowledge fails. And pray do you really think that private distillers work only with Stills from ten to fifty gallons each? If
you

you do, you are deceived here as elsewhere ; and as you have given me some useful hints in your pamphlet, I will tell you what has deceived you. You have only seen or heard of such Stills having been seized, and brought to the several collectors to intitle the informer, officer, &c. to their several bounties ; but you have heard but little, and seen less, of those large Stills which work privately, and either are not seized, or if they be seized, are sold by the excise officer to the best bidder, who consents to become his tributary *.

But if the mischief done by the private distiller be so inconsiderable, how comes it that, notwithstanding there have been so few country distillers under licence for the last half year, the price of whiskey is so *little* advanced, above the *increased* price of grain ?—And how can your general proposition be true, that *the private distiller must keep down the price of land, by keeping down the price of corn, &c.* and if so inconsiderable (as you say) that all the now fraudulent distillers might commence privateers *without any very bad effect to the Public*, whence cometh the necessity of such expence in Still-hunting ? And if so inconsiderable, why shall the remedy for it be not only the assistance of the laws in being, but moreover *the aid of the country gentlemen ?* Your *Observations*, &c. is the first place I ever heard it insinuated, that the country gentlemen did not give their aid to the excise officers, as far as the law directed. And as the excise officer can call out the military at any time, I don't see that the aid of any *gentleman, except the petty constable*, is so very necessary, unless it be expected that the gentlemen should turn either informers or pioneers. But, granting that they are not so sanguine, as some inferior officers may represent them, does

* See Appendix.

does not this very want of alacrity furnish a presumptive argument, that there is something not right in the *regulation*? Can that be a wise law, which, in almost every case, demands the inforcement of its precepts by its severest sanctions; and which, in its ordinary progress, calls for the interposition of the magistrate, and the assistance of the dragoon? Every good law will, in the long run, execute itself by its own officers; though there may be extraordinary cases which may require extraordinary remedies. But if any domestic arrangement, not only at first but always, not only in one spot but almost every where, needs a standing military force, that very thing is a sufficient argument against the institution. It is not a regulation, it is a downright grievance. For how can any man of liberal feelings suppress his indignation, at seeing the tranquillity of a peaceful neighbourhood so frequently interrupted by the marchings and counter-marchings of cavalry and infantry, headed by that reputable peace officer a *petty constable*, and goaded on by the avarice or resentment of an exciseman; who, after all, has received his yearly tribute, and now comes with all this military parade to seize, according to appointment, a burnt-out Still, no longer able to work, but sufficient to obtain no less than three bounties from the crown, and to himself the reputation of an excellent officer.

The Observations (pag. 67) complain that "the legislature has not been able, by the encouragement which they have given to great Stills, to persuade men with capitals to erect them, and go into the business." Now, if there was not a ray of speculation to enlighten the minds of those gentlemen, who propose revenue regulations, might not this very *inability* shew them, that there is some

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radical

radical error in their schemes? might it not convince them, that there is something more discouraging in their penalties than encouraging in their bounties? Should it not teach them to lay the blame at some other door than that of the country gentlemen? But repeated experience, while it makes them confess the inefficacy of their laws, serves only to harden them in obstinacy to pursue, not alter, their fruitless measures.

And is the prospect of an Irish distillery such a pleasing sight as to tempt men of property into the business? Would any man who has not been inured to such a nasty trade, from his cradle, ever think of taking it up at all? And who, that is even bred to it, would continue in it, if he could get out of it, when he sees his property at the mercy of rapacious excisemen, like a hen and chickens crouching under the fowle of a kite? *

If the natural progress of enrichment by trade is marked, it will be seen that men embark in small bottoms; and extend themselves in proportion to their acquirements. A large snow-ball is not made without rolling. A large fortune is made by gradual accumulation. So that large Stills, all at once, even under reasonable laws, is a *histeron* and *proteron* in fact.

The first commissioner thinks he has done a fine thing, when he tells the House of Commons, that two or three Stills in England pay as much duty as all the Stills in Ireland? And I can tell him that it may be with Ireland as with England in future times. But those times must be far off, as long as so many unreasonable statutes remain in force. The present solicitor of the revenue may, upon
this

* See the Appendix.

THE DISTILLERIES. 35

this head, be allowed of some authority, (as he has laboured with indefatigable industry to arrange and methodize those statutes) and he, after all, pronounces upon them, "*that they form, at this day, an absolute mass of contradiction, confusion, and perplexity.*" And no wonder that it should be so, when, as he tells us in another place, "*there is not a session of parliament in which there are not as many new acts, or clauses for acts proposed, as there are under-officers who wish to have as little trouble as possible.*"

THE REMEDY.

Since then the distillation of spirits in this kingdom, *ex confesso*, labours under such disadvantages as amount to a *disease*; when, at the same time, this disease is attributed *solely* to the dishonesty of the distillers; when, in an official pamphlet, professedly written for the purpose of pointing out a remedy, we find no remedy proposed, but the execution of the laws now in being;—when we have seen, that if officers were honest and intelligent, distillers could not defraud the revenue;—when it is admitted, that every remedy hitherto applied has proved ineffectual to cure the disorder of dishonesty;—when, we hear, that the law (so much abused on one side, and so much *applauded* on the other) is now actually dispensed with, in order to prevail on the country distillers to resume their business;—when, I say, we have all these premises before us, may we not draw these legitimate conclusions?—that the disease is not half pointed out—that the remedy proposed is the *cause*, not the *cure* of the disease; which originates in the excise code, enacted at so many different times, with such partial views, and for such contradictory purposes.

To contend so vehemently for laws which are, on all sides, allowed not to have answered their intention, and which are now dispensed with, because they cannot be executed, brings to my recollection a machine, (I have somewhere either seen or heard of) which was designed for exhibiting the perpetual motion. It had, it seems, but one fault, and that was, that it could not be set in motion at all; yet the poor soul, who framed it, took it to his death with him, that if it were once set a-going, it would go on to eternity.

Wherefore, as we have distinctly described the disease, and traced it to its source, let us see whether we can discover a probable remedy. The great difficulty, in this case, will be to break off the fetters of prejudice, riveted by inveterate habits of systematic corruption. A chronical disease cannot be removed all at once; a sound regimen and wholesome diet must be long applied to correct those peccant humours which have infected the blood, and well nigh vitiated the whole mass.

In my Letter to the Duke of Portland I submitted a proposal of *an annual composition according to the solid contents of the Still*. But this I am now told, pag. 19, "is too general, and lays down no specific plan; for, that it is not as easy as I think, to know how many times in the week or year a Still can work, and to apportion the duty in a ratio compounded of the times and contents."

I most cordially meet the *Observation*, pag. 21, that "the science of distillation is not perfectly known as yet, even by the persons who carry it on, *there are very few officers who know any thing of the matter*; what knowledge there is upon the subject
is

is in the hands of a few." But, at the same time, I deny that it is hard to be known, how often a Still of any dimension can work in a given time. Every, the meanest, distiller knows it as to the Still he works with himself: and though I grant that distillers might not be candid enough to agree on the subject, there are other chemists besides distillers. I am told that the *Observer* has now got a Still, and that he intends making experiments when he returns from his northern tour. I wish he had made some experiments, in this way, before he made his experiments in legislation: for he tells us expressly, pag. 79, that "the essential part of the act of 1780 was made *by way of experiment only*. Now the act of 1780 produced near as much duty from the country distillers in a month as had formerly been paid in a year. The two hundred gallon Still seldom paid more duty than 20*l.* yearly before 1780, and then it must pay 15*l.* at least *monthly*. By the act of 1780, the statuteable Still was obliged to pay but for four doublings a month; but by the act of 1782 it is obliged to pay for eight in the same space of time. And the case of Mr. Doran, of Francis-Street, was the light which led to the act of 1782. Of which anon.

But you imagine, pag. 19, that "easy as I think it; viz. *how often in a year a Still can be worked*, that the information is difficult to be attained." And pray where can the difficulty be? Does not knowledge of this sort float upon the very surface of observation? One week of experiments, with a Still of each dimension, would have explored the *mystery*, and if one week had not done, another and another might have been tried, till the process had been ascertained. And is it not a shame, that the conductors of a national revenue, and the
proprietors

proposers of its laws should, at this time of day profess, that they insert clauses *by way of experiment*, and commit the nation upon the precarious returns of a single distiller? What! is it because "*you have an exact account of the size of every Still in the kingdom, and the duty paid by each,*" that you plume yourself pag. 60, with a hope that it is sufficiently manifest, that there are some men who endeavour to make themselves masters of the state of the distillery, as well in the country as the great towns. Believe me, Sir, for once, that your very Still will tell you, that knowledge is not necessarily annexed to office; and every body knows, that neither braggardly detail nor custom-house entries confer legislative abilities.

But it does not lie upon me to be more specific in ascertaining the number of times a Still can work in the year, than the commissioners themselves have been. In the year 1780 they guessed, that a Still of two hundred gallons should pay duty for four doublings in a month. In the year 1782 they find out that it may pay for eight. I do not now enquire whether either of these numbers be at all fit, but what I contend for is, that a *composition* fairly adjusted, is the most advantageous mode of regulating the excise duty, that I have yet heard of. As long as the present mode subsists, the revenue never can rise, in any degree proportioned to the consumption of the kingdom,—the people will always be debauched by a smuggled, and therefore cheap, liquor—and the quality of the spirits must be debased by preternatural accelerations excited by drugs and other ingredients, poisonous both to man and beast *. Whereas, the spirit, extracted

* The very grains are rendered noxious to cattle.

tracted from barley, might, under a regular process, be made superior, in every good quality, to any imported spirit; as could be easily shewn, if this were a place for it. However, I am acquitted of singularity in approving of this mode; for it is said, (pag. 18) "that this scheme has been for some time a favourite one, with many gentlemen," and (at pag. 31) it is allowed to be not altogether impracticable. "Whether composition would or would not facilitate the mode of collection, must depend upon the nature of the plan of composition, and until that plan be exactly stated and laid down, it is in vain to argue this point, &c." Now had the writer seen the vanity of arguing on this subject early enough, it might have saved him the thirteen intermediate pages of arguments against the scheme, particularly it might have saved him the following *acute and lively* observation upon *annual* composition, pag. 24. "This contract must be made with the distiller for some certain limited time, either for a year, a quarter, a month, or a week." It might also have saved him the trouble of the following question, (pag. 22): "But I beg leave to ask when these officers are laid down, what is there to prevent private distilling in every part of the country, if a distiller compounds for his still of two hundred gallon size, and is not to be visited by officers, what is to prevent his having private Stills to any amount? And as when the spirits distilled in such private Stills are once conveyed to his stores, they are out of all possibility of danger, this scheme would effectually protect all privately distilled spirits, which could be conveyed to any compounder's stores."

I really should not have understood this rhapsody, had not the preceding paragraph somewhat explained the jargon of *laying down officers*. "One
of

of the advantages proposed in the pamphlet (*i. e. the Letter to the Duke of Portland*) by this scheme is, that it would lower the expence of collection, that is, *as there would be no use for the officers of the distillery, they would be laid aside.*" But, in the name of common sense and common honesty, what could provoke a right honourable writer to impute such words and such sentiments to my pamphlet, in which there is not a sentence which can, even by implication, bear such a construction. So far am I from removing distilleries from the controul of excise officers, that my grand object is to have them coerced into fair dealing. I wish that officers were raised above those temptations which are now thrown in their way, and which men, made of such stuff as they generally are, cannot resist. I am for aiming at no unattainable perfection. I am for considering things as they are. I did say in my Pamphlet, and I repeat it, that men are not angels, but that the laws, which consider them as devils, will meet with a diabolical obedience. But as the emoluments of office depend upon the existence, the flourishing existence, of fraud; and as *composition* would certainly curtail those emoluments, it seemed pretty much the same thing to the alarmed fancy of a revenue officer, as to be set aside.

But the question will return:—How is the expence of collecting the revenue to be lowered without *laying down the officers*? To which I answer, by removing the necessity of giving rewards, 1st, to the informer, 2dly, to the excise officer, and 3dly, to the dragoons assisting at the seizure; add to this the saving of another expence, now incident to the collection of the excise, and that is the costs of suit in prosecutions and defences of murders, burglaries, illicit seizures, false imprisonments, forcible entries,
and

THE DISTILLERIES. 41

and other enormities; the amount of all which, must, from their frequency, be very considerable. But I leave it to those, who have access to the custom-house books, to decide with precision; for if I am three half-pence in or over, it will be said, that my calculations are not just, and that they will not follow me through them.

I must, however, in the meantime ask the commissioners, has not the seizure of private Stills last year cost, in one district, above 500*l.* in another above 600*l.* and in two others near 1700*l.*: so that over the whole kingdom it must amount to several thousands; and may not all these charges be rated among the expences of collecting the revenue?

The gentleman then might have saved himself the labour of writing down the many evil consequences of withdrawing the distilleries from under the controul of excise officers; for it does not content him to argue, as if my scheme was only to diminish the number of them, but to set them wholly aside. But all this I excuse as the mere ebullition of a *creative* fancy.

The legal incomes of excise-men are not so considerable as to create even a minute's deliberation. They are lost in the magnitude of the present question. But their perquisites are so monstrous as to solicit national attention. In my original Letter I stated them at but double their salaries; now I am persuaded that they are, at least, four times that sum; and I doubt not, that before I finish this Letter, the bulk of my readers will be of the same opinion. However, so far was I from withdrawing distillers from just controul, that my object is, to make every one of them amenable to the laws of
his

his country. I would fain extirpate every root of privacy and fraud in the distillation of spirits; not by dragoons, fines, forfeitures, bloodshed, battery, murder, burglary, bribes, perjury, lawsuits, idleness, drunkenness, nakedness, theft and beggary, but by the natural operation of wise regulations, resulting from the circumstances of our country and generating opposite effects.

What does it avail then to produce the case of a compounder, who obtained permits for more than (it was supposed) he could work with a single Still? This only proves official ignorance, but makes nothing against the scheme of composition; *for the officers are not to be laid down, and there is to remain a controul upon the private trade, contrary to what is alledged, pag. 30, of the Observations.* Such an argument can only deceive the most undiscerning and unsuspecting reader, who having, probably, never read my letter, took for granted what was obtruded upon him in the answer to it. But to obviate every cavil:—so far am I from discontinuing a sufficient number of officers, that I am for adding a *new restraint upon distillers; I am for investing every licensed distiller with the same powers which gaugers now possess of seizing illicit Stills.* And this is the completion of my general plan.

This last idea, I own, did not strike me when I first wrote on this subject. My scheme for suppressing illicit Stills, then was, to lower the rate of duty; it being a principle universally acknowledged, that every obstacle thrown in the way of the fair trader, operates as a bounty on smuggling. But as it would be desirable to prevent drunkenness, &c. among our working people, I said it was no matter how high it was sold by retail, provided

vided that they did not get drunk with foreign spirits: for a due medium is to be observed; but if drunkenness is to be the lot of this country, I did prefer Irish whiskey to Indian rum or French brandy. And thus stood my argument in my Letter to the Duke of Portland, and I thought it was so worded, that it could not be easily misrepresented.

However, as the smuggling practices of distillers, whether licenced or unlicenced, may, if a composition takes place, be stopped effectually by that additional check, which I have just now suggested, I have no objection to any rate of duty, how high soever, which can at once effect these two desirable purposes: 1st, the non-importation of foreign spirits, and 2dly, sobriety among our people.

As to the first of these, our *Observer* says: "It is clear that neither brandy, nor geneva (nor even rum, which is cheaper than either) can contend in price, in this market, with whiskey." I don't know what he means by contending in price, but this I know, that his own brewery pamphlet shews that, according to the custom-house books, the consumption of rum was near a third more *in this market*, than the consumption of whiskey, and of the three foreign spirits together considerably more than double. Now, if this be not interference I know not what is. But, says he, (pag. 16) "if foreign spirits should interfere with our distillery, the remedy is easy, a further additional duty on all imported spirits will at once put an end to all possibility of such interference."

What omnipotence does this revenue legislator attribute to an act of parliament, without once reflecting that transgression is the first effect of unreasonable

reasonable laws; and that, of course, this additional duty would only add to the number of smugglers in rum, brandy, and geneva; a species of smuggling still more ruinous than that of whiskey. So that all his official tablets on the prime cost, present duty, and current price of rum, tumble down at the touch, like a castle of cards built by a child. *

It should be no objection to composition, that the distillers conceive that it would be for their interest; for no law can be useful to the crown, which is not for the benefit of the subject. But, says the *Observer*, they would not approve of it if they did not hope to find advantage in the bargain. This, however, is not peculiar to them: all men and bodies of men are influenced by motives of self-interest. No reason can be assigned why a distiller should be made the scape-goat of the community, more than a tanner or a sugar-baker: on the contrary, there is every reason why they should be allowed to thrive and prosper as well as any other tradesmen. Laws therefore should be devised for their interest, because theirs is a public interest. Distillers should be considered not as enemies but as subjects; and if their frauds be construed into hostilities, they will answer, that "the state is not their friend, nor the state's law."

It is said (pag. 18) "that the scheme of composition was devised by the distillers," and first publicly

* "If then (says the *Observer*, pag. 15) the price of rum, which is the cheapest of all imported spirits, is 4s. 6d. to the importer, there can be no danger from it to whiskey sold at 3s. 3d." Now, if I am rightly informed, this statement is unfair; because the whiskey is but *proof* spirit, whereas the rum is above it, even in the proportion of seven to four.

licly proposed about the year 1777 (pag. 25); but the distillers say and swear *, that some years earlier (but as to the time it is of no consequence to fix it) the inferior officers of excise did propose it to them as the measure of their superiors, to know what sum each distiller would willingly pay, by way of annual composition, in lieu of his excise levied in the ordinary manner. And what is most worthy notice in this transaction is, that the distillers proposed, generally, to pay above double of their usual duty, and that they would gladly have paid even double of what they proposed, on condition of being rescued from the exaction of the officers and the perpetual dread of fines and forfeitures, &c. all which is authenticated in the annexed affidavits.

It must be easily seen, why the inferior officers were so anxious to persuade the distillers not to offer much more than they usually paid; viz. 1st, lest it should appear that they had been negligent in the execution of their office; and next, as composition would have cut up their perquisites by the roots. And, from what has been said above, (pag. 6) and from the opposition now given, it is not hard to discover, why the superior officers wished it might miscarry at the very instant they proposed it. A composition was proposed to the distillers, merely that the proposers might be furnished with arguments against it; as I am persuaded, not only from the reasons assigned, but others, which (though not communicated under the ban of secrecy) I scruple to disclose.

But this will be called *speculating in the closet, without any experience on the subject upon which I write, and without supporting my system by matters of fact*. Now all systems are theories until they are put

* See Appendix.

put in execution: And had my scheme undergone any trial, the *fact* might, indeed, have spoken either for it or against it. But let it be no longer said, that I have "not descended into a detail of the inconveniencies of the present mode, nor pointed out the advantages which are to arise from that which I conceive to be better." For have I not shewn the inconveniencies of it even from the concessions of the writer of the Observations? Have I not shewn it *, by affidavits, in the horrible habits of mutual corruption, both of officer and distiller? And has it not been seen in the general silence of the Stills throughout the kingdom, for the half year preceding the 24th of December? And, above all, has it not been seen in the pains that have been taken by the proposers of revenue regulations, to prevail on distillers to resume their business, almost upon their own terms, in open defiance of that very act of parliament, which is preposterously called the only adequate remedy? And have I not pointed out the advantages which are to arise from my system? Have I not shewn that the duty of excise might be doubled, *even yet*, without partiality and oppression, without debasing the quality of the spirit distilled, and without poisoning both the bodies and minds of the common people by a smuggled liquor?

It only remains that I "lay down a direct and precise plan for carrying my scheme into execution, which it is said, pag. 31, I have in my letter declined to delineate." And, really, if I should persist in declining it, I trust the reader will forgive me, as I shall leave this matter to the further investigation of parliament. It is an object worthy of the most mature and deliberate discussion. The
subjects

* See Appendix.

subjects of diffention, upon constitutional questions, which used to agitate the body of the house and inflame the galleries, are now most happily done away. National wisdom, applied to this important business of revenue, will examine minutely official documents (from which I am excluded) and by comparing attentively the informations of intelligent persons, from all quarters of the kingdom, will kindle such a blaze of light, as my little closet tinder-box could never strike out.

I shall, however, endeavour to be somewhat more explicit, and bring it to that point at which every man may form an opinion, whether or not a *composition* for a year, half a-year, or a quarter, might not tend to lessen the corruption and collusion of those concerned in paying and collecting the duties. I have already shewn, that if distillers paid a duty of 20s. yearly for each gallon which their Still contains, it would raise the excise to above double of what it was in the year 1782, and it was then near double of what it was in 1779. Now I agree with the Observer, that this rate of composition is too low; yet he who upbraids me *with want of experience* contracted with one distiller for much less; on the effects of which contract he seems to lay great stress, pag. 28. But it only proves, that this compounder availed himself of official ignorance, by the difference of 250*l.* and 1518*l.* 9*s.* 2*d.* But even this (and the mighty works done by Mr. Doran) had not fully opened his eyes when he wrote his last pamphlet. For there he says, pag. 29, "it must be apparent to every one, that such a quantity of spirits could never be produced by one Still of three hundred gallons" Now I must tell him in gratitude, for what he has told me (who certainly knew no more of these details than himself, when I published the Letter to the Duke of Portland)

Portland) that his assertion cannot be as apparent, as he thinks, to any man who knows any thing of the science of distillation. For, notwithstanding, the compounder (though *not* removed from the controul of officers) might have either privately distilled a part or purchased it, yet I contend for it, that a three hundred gallon Still can distil 36.443 gallons of spirits in a year, that being within the limits of even four charges a day. Now if this be so, (as he will be convinced it is, when he has experimented with his own Still) it is expected that he will not again boast of being "a man who is of necessity acquainted with the *practical* as well as theoretical parts of the *business* of the revenue." And, it is hoped, that this will not be mistaken for personality; for there is a wide difference between strictures on the author and the person. When a man has given his sentiments to the Public, it is every man's undoubted right to make his observations upon them: It is a right which the Observer has exercised; and he has, without foundation, complained of *personality and gross misrepresentations*. Yet I give *him* the willing praise of good intention and unwearied diligence in the discharge of an office, the regulations of which, have not answered his expectation.

Of all the objections brought against the mode of composition, there is but one which deserves notice, (except for their futility, as they mostly turn upon the false assumption that *officers are to be laid down*) and that I shall first give at full length, and then endeavour to answer it. "If this composition was made with a distiller for a year, he might, paying that year's duty, distil night and day, and produce as much spirits as would serve for two or more years, if this mode of proceeding should be general in a year when corn was cheap, which does not seem very improbable,

improbable, what would become of the revenue of the subsequent year."—To which I answer:—Let the composition be high enough, and then he would not find any advantage in hoarding up stores, even if he had a capital to do so. I grant, that, upon a low composition, many adventurers would wish to embark in this business; but the overflow of spirits would soon damp enterprize in this respect. The experience of a few years would bring things to a just level, and in a right channel. A redundancy of Stills in one year, would also give a redundancy of duty, so that upon an average of years the excise would not fall. However, let the composition be so adjusted, that the distiller may have a sufficient profit, and no more. The longer the *time* of the composition, the less danger to be apprehended from the collusive practices of the officers, and therefore an annual composition should be preferred on that account.

But, on the other hand, a just composition would raise the yearly duty so high, that very few capitals would be equal to it: some therefore must be indulged either in smaller Stills, or in a shorter Time, and a choice given them to compound for a year, or for as many months as they shall find most convenient; and, during the stipulated time, let them use their industry to the utmost, but not without the visits of officers, who are always to attend, as well as their brother distillers, lest they should use private Stills. This would produce quite different effects from the present mode, whereby, though eight doublings are required monthly, yet, as the distiller can work three times that number, at least, he is to be watched, lest he work more than eight without paying duty: Of course, he works as much more as he can, and

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satisfies

satisfies his officer for his connivance. Here then is the great inlet to fraud, which a composition would prevent. For observe—though it be said, pag. 21, that the distillers “now know to a certainty what they are to pay, and that it is out of the power of the officer to distress them, when they act fairly,” yet, by sect. 17 of 19 and 20 Geo. III. “if any dispute shall arise between the officer and distiller, touching the quantity and quality of the liquor so charged, the return made by the officer shall be *verified by his oath*, which shall then be *a charge on the distiller disputing the same*.” Consequently the distiller is always at the mercy of the officer, and being in that precarious state, he is obliged to comply with his demands. Whereas, if a composition were established for any given period, the distiller would be secure during that period. And, in order that the crown be secure at all times, let the rate of composition be *fitly* adjusted.

But, let us suppose that the distiller *does* know what he is to pay, then what will be the consequence? He must either work precisely what the law directs, or he must work as much as he can. If he works in the former way, the Observer calculates, pag. 77, that the utmost extent of profit which a statuteable Still would make, if it worked every month in the year, is 73*l.* 4*s.* 0*d.* And pray is 73*l.* 4*s.* 0*d.* a sufficient reward for a man's industry, who has barely so much capital as is sufficient to set his machinery in motion, and who is liable to such accidents in trade, and to fines and forfeitures from the rapacity of excisemen? However, suppose it were a sufficient annual profit for so much labour, interest of money, casualties, &c. pray how is it certain that so much profit will accrue? For it is *assumed*, not proved, that there will

THE DISTILLERIES. 51

will be 3*d.* a gallon profit. Now I shall for once enter into detail; but, as I know how precarious every calculation is which depends upon the *prices* of goods or their *qualities*, I shall use the *data* which the *Observations* afford me, and those only; except the average price of malt, which I do not find mentioned any where in the distillery pamphlet, though the calculation should turn on that hinge. But in the brewery pamphlet, pag. 32, *et passim*, it is stated at 1*s.* 1*d.* per stone: At pag. 66, *Observ.* it is said, that “a barrel of malt will produce six gallons of spirits”—and at pag. 15, it is said, “the price of home-made spirits in Dublin, upon an average, will be found to be about 2*s.* 7*d.*” Now a barrel of malt contains twelve stone, so that a gallon of spirits requires two stone of malt, 2*s.* 2*d.* which with the Duty, 1*s.* 2*d.* makes 3*s.* 4*d.* a gallon; independent of the costs and charges of making, servants wages, house-rent, fire, water, utensils, interest of capital, &c. Where then is the profit of 3*d.* a gallon, at 2*s.* 7*d.* or even at 3*s.* 3*d.*? *

I must remark that I have had statements of this very article from various quarters, which placed it in a much stronger light. But I have rejected them all, being persuaded that any estimate, depending upon *qualities* and *prices*, would have but little weight with the public, unless it came from the custom-house quarter.

Instead then of 73*l.* 4*s.* 0*d.* a year profit, the distiller must be a great loser, upon the Observer's own state of facts, by working *to the full extent of*

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the

* Irish malt, at this day, is 1*s.* 4*d.* and English 1*s.* 8*d.* per stone, in the Dublin market; yet whiskey is not yet risen above 3*s.* 3*d.* as I am told.

the law. It follows, of course, that as every distiller can work above three times as much as the law directs, his subsistence depends upon his working *as much as he can, through the collusion of the excise-men.* I must then repeat it—is not that a horrible system, where mutual fraud is the only mutual gain? And that this is the real state of the distilleries of Ireland, is now, I flatter myself, evident, beyond even the arrest of doubt.

But it will be argued against the mode of composition, that there will remain ample room *for the compounder to bribe* the officer to connive at his private Still or Stills, &c. and I am well aware, that human wisdom cannot provide against every particular case. However, it must be allowed, that the spirit of composition militates against fraud, and that the present system cherishes it as her only legitimate offspring. But let it be considered, that when every Distiller shall be invested with the power of seizing private Stills, as well as the excise officer, it is hard to conceive that all distillers shall combine with the officers to favour one of their own body more than the rest. Of course each distiller becomes, in effect, a guarantee for the honesty of his neighbour.

Again, it will be said, that one distiller will not detect another, as the very name of an *informers* is so odious in this country. But let it be considered, that in this case, where all are informers, none are so; and here each distiller is so far a legalized officer: And officers are not censured for making detections. Besides, what makes the licensed Distillers so abhorrent of informers is, because they do not work fairly themselves, and therefore are in as much danger as the private distillers.

distillers. Whereas, if this danger was removed, their interest would prevail in compelling each other to be honest. Add to this, the distillers all declare that they *would* use this privilege without compunction, and they are here to be trusted, because it is as much their interest to *detect*, as it is that of the officers to *connive* at, the private tributaries.

A fair composition would, in due time, effect what the commissioners have been so long labouring in vain : It would exclude all poor, all idle, all little distillers, and take in only the wealthy and industrious. Its operation would be security ; and without security no man of capital will commit his property.

After having pointed out (what the Observer thought impossible) that any Still may work, at least, four charges in the twenty-four hours, I have gone so far in determining the rate of *composition*, that if I have been fortunate enough to make myself understood in other respects, it would be needless to say more upon the subject ; and if I have failed in communicating my ideas, I confess my inability to make them plainer, without detailing cases ; which, after all, might not answer the end.

A P P E N D I X.

County of Tyrone. } **T**HOMAS FALLS of Fallbrook, in the county of Tyrone, came before me this day and made oath, that he has carried on the distillery business for above twenty years before the year 1780, in the collection of Armagh and district of Monaghan; that he had always, during that time, been accustomed to give presents to the excise officers, but that of late years the usual perquisites would not satisfy; that he, said Falls, was told expressly by — his surveyor, that he must lay in his way a puncheon of pot-ale; or a barrel of singlings, so that the fine must come to ten or twenty pounds; that he, said Falls, therefore, quit the business of distilling, rather than submit his property to the severe exactions of excise officers.

THOMAS FALLS.

Sworn before me this 14th
of October, 1782.

THOMAS FORESYTH.

County of Armagh, } **J**OHN SHEEGOG, of Scarvagh
viz. } and county of Down, came before me this day and made oath, that he carried on the distilling business for fifteen years, and that for the last ten of that space he paid in duty to the king thirty pounds yearly and upwards; but that from his commencement in the business, it cost him, for a great part of the time, more in presents to the excise officers who visited him, than he paid
in

in duty to the king. That about seven or eight years ago, he was applied to by the Board, to know what duty he would willingly pay, annually, by way of composition, when he proposed fifty or sixty pounds; but that the excise officers bade him offer no more than twenty five or thirty pounds, adding, that as he had never paid such a sum in duty, as he then proposed, such an offer would not only ruin himself, but expose them (the excise officers) to the indignation of the commissioners, who would highly resent their not having made him pay more, in the course of their visiting him. That he quitted the distilling business, because he could not satisfy the exactions of excise officers, and because his property became, every day, more insecure, as the revenue laws became more severe. And further, that was he to re-commence the distilling business, he would rather pay one hundred pounds, yearly, by way of composition, in duty to the king, than fifty pounds while obliged to satisfy the rapacity of revenue officers.

JOHN SHEEGOG.

Sworn before me this 28th Day
of November, 1782.

EDWARD LUCAS.

*County of } JAMES LARMAN, of Leaguer near
Monaghan. }* Clones, in the county of Monaghan,
came before me this day and voluntarily made
oath, that he carried on the distillery business for
forty years, that during that space he always gave
in cash and other presents at least equal to the duty
he paid, except in one year; that when a proposal
was made some years ago, as he understood, from
the commissioners, to know what he was willing to
pay by way of annual composition, that when he said
he was willing to pay above fifty pounds, — the
surveyor told him that was too much, let me set it
down

down thirty; that he is now obliged to quit the business, as he could no longer endure the severity of the laws and the exactions of excise officers.

JAMES LARMAN.

Sworn before me this 17th Day
of October, 1782.

THOMAS CAMPBELL.

County of Monaghan, } BERNARD M'DONALD,
viz. } of Temple-tate in the said
county, came before me this day and made oath,
that he carried on the distillery business for about
seven years; that during that space of time he paid
from fifteen to twenty pounds a year's duty, or
thereabouts, but that he never paid less than twenty
pounds a-year in presents to the excise officers who
visited him; that some years he paid near thirty
pounds a-year in these same presents, in linen cloth,
cattle, pigs, whiskey, &c. That he quitted said
business because his property became insecure from
fines and forfeitures, and because it was so difficult
to soften the ordinary officers who visited; that he
with ten other distillers, of his neighbourhood, pro-
posed to Alexander Montgomery, Esq; knight of
the shire, to pay fifty pounds a-year each by way
of annual composition for their duty, in order that
said Montgomery might propose it to the com-
missioners; and that they were deterred from pro-
ceeding in this offer by the excise officers; all which
said Montgomery knows.

BERNARD M'DONALD.

Sworn before me this 4th of
November, 1782.

THOMAS CAMPBELL.

County of Tyrone. } WILLIAM WARNOCK, of Aghnacloy
} in the county of Tyrone, once a dis-
tiller in the Armagh district, came before me this
day

day and made oath, that when he was applied to by — the surveyor, to know what sum he was willing to pay in annual composition, in lieu of his excise duty, said Warnock's answer was, that he would willingly pay fifty pounds; that said surveyor dissuaded him from so doing, and desired him to offer only twenty, lest the commissioners should think that they, the revenue officers, were remiss in their duty, as said Warnock had never paid even twenty. Said Warnock further deposeth that, at that very time, he would rather have paid one hundred pounds yearly, than be so harrassed by the rapacity of the ordinary excise officers, to whom he always paid at least equal to the duty, and yet was never secure from inspectors and other officers. Said Warnock farther deposes, that he quit distilling in the year 1781, not so much from the heaviness of the duty, but because he would not comply with the demands of the several revenue officers who visited him, and that at the time he quit the business, he had, at least, one thousand pounds value in distillery stock of various sorts.

WILLIAM WARNOCK.

Said Warnock further deposes, that — another surveyor, who succeeded said surveyor above mentioned, told him, that he would not be his friend if he did not leave two puncheons of pot-ale in his way, or some small concealment. That this surveyor told said deponent that the collector of the Armagh district had assured him, that his predecessor had made five hundred pounds a-year of his survey, but that he would not take things in the same way his predecessor had done, and he hoped people would have no objection to his mode; that, however, he required those kind of concealments to be repeated

too often, and would say, you will oblige me to go among your stores.

WILLIAM WARNOCK.

Voluntarily sworn before me the

27th of November, 1782.

THOMAS FORESYTH.

*County of } GEORGE LEY, of Augher in the
Monaghan. }* county of Tyrone, came this day before me and voluntarily made oath, that he carried on the distilling business for, at least, eight years before the year 1780, in the collection of Armagh and district of Monaghan; that during that time he never gave less in money and presents, &c. than to the amount of fifteen pounds per annum to the several excise officers who visited him; and that he quitted the business, to his great loss, because he could not submit to the, almost daily, rapacious demands of those several excise officers. That it was well understood, that the mode of bribing some of them was to leave concealments in their way, in such quantity, that the fine should not exceed twenty pounds.

GEORGE LEY.

Sworn before me, this 14th

Day of October, 1782.

THOMAS CAMPBELL.

*County of } WILLIAM RICHARDSON, of
Monaghan. }* Augher in the county of Tyrone, came this day before me and voluntarily made oath, that he carried on the distillery business, at least, for ten years before the year 1780; that, during that space, he, to the best of his memory, paid from ten to eighteen or twenty pounds a-year excise duty, but that it never cost him less than twenty pounds a-year in presents, &c. to the several excise officers, &c. who visited him; that when he was applied to by
the

the excise officers, by order of the commissioners, to know how much he was willing to pay by way of annual composition, and that when he proposed to pay thirty pounds, that he was desired by the excise officers not to offer so much; that he was obliged to quit the business, because he had no security in his property, under the different classes of excise officers, all of whose demands became so exorbitant as to be at last intolerable.

WILLIAM RICHARDSON.

Sworn before me, this 14th

Day of October, 1782.

THOMAS CAMPBELL.

County of Fermanagh, } JOHN ROSBOROUGH,
viz. } of Newton-Butler in said
 county, came this day before me and made oath,
 that he carried on the distillery of whiskey in
 Newton-Butler for the space of twenty-four years;
 that during that space of time, he was always
 obliged to give considerable presents to the several
 excise officers who visited him, and that he quit the
 business of distilling, to his great loss, as he was
 very extensively engaged in it, for no reason but
 the severity of the revenue laws, and the rapacious
 execution of them. One instance of which was
 the following: he was obliged, even upon appeal,
 to suffer the loss of about sixty pounds value in
 whiskey, which though it had paid duty, and was
 regularly permitted by the gauger of his walk,
 and though this was proved by said gauger, to the
 satisfaction of the commissioners, yet he suffered
 the forfeiture of the whole upon seizure, by a distant
 excise officer, upon no pretence whatever but that
 the tickets given with the permit were nailed to the
 several casks, instead of being pasted, as the law
 directs; which law said deponent was ignorant of.
 Said deponent further observes, that the said cargo
 of

of whiskey, seized as above, was consigned by him and the gauger who granted the permit, to the gauger of Newry, as his factor for disposing of it there.

JOHN ROSBOROUGH.

Sworn before me this 2d
of October, 1782.

J. HASTINGS.

County of Monaghan, } WILLIAM M'KENNA, of
viz. } the Brook or Willville, and
said county, came before me this day and made oath, that when he was applied to by the excise officers who visited him, to know what annual composition he was willing to pay, that he offered fifty pounds a-year, but that it was not pleasing to said officers to offer so much; that he, for some years, paid fourteen guineas a-year as presents to officers, but that latterly the mode was, to make detection of concealments; that he did not continue long in the business, for that his property became so insecure, and the exaction of excise officers so great.

WILLIAM M'KENNA.

Sworn before me this 14th
day of November, 1782.

THOMAS CAMPBELL.

County of Monaghan, } JOHN BELL, of Redhills in the county
of Cavan, and Cavan district, came this day before me and made oath voluntarily, that he carried on the distillery business for seventeen years; that when a proposal was made, as he understood, from the commissioners, what duty he was willing to pay in annual composition, that his proposal was fifty pounds, though he seldom paid above ten pounds a-year for one Still, and that he quit the business of distilling, because he considered his property as so uncertain at all times, that he
could

could not submit to the exactions of the excise officers.

JOHN BELL.

Sworn before me, this 17th
of October, 1782.

THOMAS CAMPBELL.

County of } WILLIAM JOHNSTON, of Glaslough
Monaghan. } in the county of Monaghan, came before me and made oath, that he and his father had carried on the distilling business for above thirty years before the year 1780; that he had, within the last fifteen years, gone to great expence in building offices, for the more extensively carrying on that business, and that he was obliged to quit the said business of distilling, to his great damage, because he could not submit to the exactions and extortions of the several excise officers who visited him.

WILLIAM JOHNSTON.

Sworn before me, this 15th

Day of October, 1782.

THOMAS CAMPBELL.

He further deposes, that — the surveyor, told said William Johnston you are able to bear it, therefore your way of doing is, to leave a small quantity of pot-ale or singlings in my way, so that the fine may be ten pounds.

County of } RICHARD ARMSTRONG, of Rich-
Tyrone. } mont in the county of Tyrone, came before me this day and voluntarily made oath, that living in a country place, he had applied by Lord — and others, more than once, for a licence to the commissioners, but could not obtain it; that in the year 1781, one —, surveyor of the Monaghan district, sent him a large Still,
for

for which he had before paid said —, and that because, as he supposes, said Armstrong did not answer said — expectations, that he, said —, came on the night of the 18th of July last, with a party of soldiers, and made a burglarious attack on his house at Richmond; for which indictments have been found, at the assizes of Omagh, against said — and others of his party.

RICHARD ARMSTRONG.

Sworn before me, this 14th

Day of October, 1782.

THOMAS FORESYTH.

County of Monaghan, } PATRICK M'NEILL, of
viz. } Clonfad and said county,
came before me this day and made oath, that he once kept a private Still, that it was seized, and that he set up another. That he received a message from the excise officer — by Charles — who himself kept a private Still, that the second Still should be seized also, if he did not pay the same tribute, of two guineas and other perquisites, which said Charles did; which the deponent not complying with, the excise officer came with a military force, and seized the second Still also. That afterwards the sum of five pounds was paid down, and conveyed to said excise officer, as he believes, for he afterwards carried on his distilling unmolested by said officer. That at another time he met said officer whom he invited to drink whiskey, that he put a guinea into the glass, and that said officer drank off the glass of whiskey and took out the guinea, and further saith not.

PATRICK M'NEILL.

Sworn before me, this 20th

Day of December, 1782.

ROBERT KER.

And

And I could produce many others to the same purpose; but it will supercede the necessity of a multitude of affidavits to give the following relation, which I am authorised to do by that honour to his profession the Rev. Philip Skelton. When that worthy man was minister of Pettigoe, his humane heart was stirred within him, to see the havock made in his parish by the immoderate use of spirituous liquors. Each wedding, each christening, and (above all) each funeral furnished the most frightful scenes of intoxication, which generally terminated in blood. He concerted, with Sir James Caldwell, and the most respectable of the people, that if possible an association should be entered into, each man binding himself under penalty, that more than a certain sum should not be expended on whiskey, at each wedding, christening and funeral. The good man got the terms of association ready drawn, and brought it with him to church. He chose Easter-Sunday as the most solemn day, when the largest congregation was expected; and, instead of preaching on the anniversary subject, he preached against drunkenness, &c. On descending from the pulpit he immediately produced and read those resolutions, which he wished they should enter into—Sir James Caldwell and colonel Bagshaw, his brother-in-law, signed: and the whole congregation followed their example, except the exciseman. On being asked why he refused, his answer was, that “it would tend to the diminution of the king’s revenue.” What! sir, says colonel Bagshaw, is the king’s revenue to be supported by the destruction of his subjects? I am myself a king’s officer, I have lost a limb in his service, and would lose another tomorrow to serve him again; but certain I am that there are other ways of raising the revenue, than by beggaring and corrupting his people.—On which Mr. Skelton interposed, and addressing himself

self to colonel Bagshaw, said—Sir, this gentleman refuses to sign these resolutions, upon a principle of duty to the king; but I call upon this congregation, as they are now going to approach the table of the Lord, and let them answer it: is there a man of them who does not know, that there are, at least, forty private Stills in this parish, of which this exciseman takes no notice? and farther I ask himself, does the whole of the duty which he returns to the king amount to half the salary of this conscientious officer?

A LIST

* * * It is to be observed that, as it was far from the intention of these affidavits to stigmatize individuals, the names of the officers are suppressed in the publication. The examples are few, but the corruption is universal. *Ex pede Herculem!*

A LIST of the Number of STILLs in Ireland, with their Contents and Produce of Strong Waters in Gallons; and the Proportion that their Produce bears to their Contents, and the Duties which they paid for One Year, ending Lady-day 1779, in each District of the Kingdom.

DISTRICTS.	No. of Still.	Gross Contents in gallons.	Produce of Strong Waters in gallons.	Proportion of their Produce to their Contents.	Account of Duties for 1779.		
					Gals. 10ths.	£.	s. d.
Armagh -	72	15689	28771	1 . 8	1678	6	2
Athlone -	76	19117	64515	3 . 3	3763	7	6
Baltimore -	1	269	356	1 . 3	20	15	4
Cavan -	75	15681	16013	1 . 0	934	1	10
Clonmell -	50	12779	34049	2 . 6	1986	3	10
Coleraine -	63	14468	30196	2 . 0	1761	8	8
Cork -	6	2370	8055	3 . 4	469	17	6
Donaghadee	11	2758	11086	4 . 0	646	13	8
Drogheda -	35	11006	68818	6 : 2	4014	7	8
Dublin City	91	27939	228758	8 . 1	13344	4	4
Dublin County	10	2823	12927	4 . 5	754	1	6
Dundalk -	37	8860	39006	4 . 6	2275	7	0
Ennis -	28	7372	13119	1 . 7	765	5	6
Foxford -	29	6442	4150	0 . 6	242	1	8
Galway -	11	2486	7981	3 . 2	465	11	2
Killybegs -	39	8220	8714	1 . 0	508	6	4
Kilkenny -	14	3403	23477	6 . 8	1369	9	10
Larne -	17	3961	9797	2 . 4	571	9	10
Limerick -	2	469	895	1 . 9	52	4	2
Lisburn -	2	440	2079	4 . 7	121	5	6
Londonderry	58	13008	20251	1 . 5	1181	6	2
Loughrea -	20	4639	5554	1 . 2	323	19	8
Maryborough	86	22178	96217	4 . 3	5612	13	2
Mallow -	13	2938	10199	3 . 4	594	18	10
Naas -	93	23876	148698	6 . 2	8574	1	0
Newry -	4	1020	4410	4 . 3	257	5	0
Rofs -	3	1094	10460	9 . 5	610	3	4
Sligo -	31	6625	8553	1 . 3	498	18	6
Strabane -	100	25580	33085	1 . 2	1929	19	2
Strangford -	15	3606	20755	5 . 7	1210	14	2
Tralee -	3	788	6768	8 . 7	394	16	0
Trim -	42	10880	73661	6 . 7	4296	17	10
Waterford -	2	758	13032	17 . 2	760	4	0
Wexford -	8	2258	15786	7 . 0	920	17	0
Wicklow -	3	1264	11113	8 . 1	648	5	2
Youghal -	2	443	2719	6 . 1	158	12	2
Totals	1152	287507	1094023	3 . 8	63818	0	2

It is said above, pag. 7, "that though the exportation of home-made be *nominally* encouraged by a drawback, it is thrown under so many difficulties both in the distillery and custom-house, as to be *virtually* discouraged." In proof of which, (as to the custom-house) I refer to the twelve first sections of the revenue act of 1782. But as the act may not be in every hand which this pamphlet may fall into, I shall give the fifth section entire, and from the Table of Contents the reader may judge of the rest.

V. Provided nevertheless, and be it enacted by the authority aforesaid, that no repayment of duty, drawback, or allowance shall be made or paid for any quantity of such spirits which shall be exported in any cask or vessel, containing less than one hundred gallons, or which shall be shipped on board any ship or vessel of less burthen than seventy tons, or which shall be in Strength below five degrees, or ten *per cent.* under hydrometer proof, or that shall be shipped, or be consumed on ship-board, or for any other purpose than as merchandize.

TABLE OF CONTENTS.

Section.

- I. RECITAL of part of the Act, 33 Geo. II. relating to the exporting of Spirits distilled in this kingdom,—also part of the stat. 19 and 20 Geo. III. relating thereto,—from the passing of this Act, so much of the said Acts, and all other Acts relating to Drawbacks on the Exportation of such Spirits, repealed.
- II. And of what strength Spirits distilled here, and shipped for exportation, and for which any allowance

allowance or drawback shall be claimed, and the drawback for which the person who exports the same (except to the places herein excepted) shall be intitled.

III. Further drawback on excess in strength of exported spirits.

IV. What sum drawbacks shall not exceed.

V. Proviso as to the non-repayment of the duty, drawback, or allowance on exportation in proportion to the contents of the casks or burthen of the vessel, or under the strength herein, except, &c.

VI. The requisites and conditions on which only spirits may be exported,—the certificate to be given thereon, and payment to be made by the Collector, &c.

VII. The condition on which any permit for exportation shall be granted—the oath to be taken by the exporter.

VIII. The certificate to be given by the officer of the port before any drawback shall be paid for such spirits shipped for exportation,—and the oath to be taken by the exporter.

IX. The bond and condition thereof to be entered into by the exporter of such spirits, before he shall be entitled to receive any allowance or drawback,—the condition being performed, or the ship lost at sea, or taken by enemies, the bond to be given up to be cancelled.

X. Quakers affirmation, instead of an oath.

XI. Spirits,

XI. Spirits, if for exportation, and afterwards re-landed here, or in other ports or places herein mentioned, without licence, or unless it be in distress of weather, the person having care of such ship, and the exporter, to forfeit treble the value.

XII. Forging or counterfeiting any of the aforesaid Certificates, the penalty.

I cannot help adverting in this place to the Observations upon the operation of the law concerning tobacco of home-growth, which I am accused of having *grossly misrepresented* in a note. Soon after the American war broke out, the cultivation of it was legally encouraged both in Britain and Ireland. Even the bleak climate of Scotland has already furnished many hundred hogheads of it. It is one of the most certain sources of revenue; because it is become not simply a luxury, but almost a necessary of life both to poor and rich. It was, therefore, thought expedient, last session, to repeal the law for growing tobacco in England. Now this measure may have been a wise one, in that well cultivated country: yet even there, it is very problematical. For as the price of tobacco is three or four times its prime cost in duty, it will probably be a temptation to smuggling, now that the American trade is laid open. For if one successful adventure, out of three or four, will indemnify the smuggler, his hopes will overpower his fears. But in Ireland, where the lands are so rich and so uncultivated, discouraging the growth of tobacco cannot be justified upon any principle but that of finance. Yet the Observer says, that subjecting it to excise regulations was *to encourage its growth*. But be the intention of our financiers what it may, persuaded

persuaded I am that the Irish law *to gauge our home-grown tobacco* will as effectually check its growth here, as the prohibitory one in England. However, I leave it to the Public to form their own opinions.

I observed in *my Letter, &c.* that injudicious tampering is as pernicious as ill intention. It is the decided opinion of every eminent commercial writer, in the present century, that all regulations of trade, except such as it imposes upon itself, have proved prejudicial to that very trade they would promote. The mutual interests of buyer and seller should alone adjust the measures of traffic. And what, but injudicious tampering, has rendered our malt liquors so inferior in quality, not only to those of England, but to our own formerly? Even Magee cannot make small beer except for present use. The brewer may debase his liquor, but he cannot raise the price to the value; and, of course, all excellence is excluded. No matter whether grain be dear or cheap, the price of the liquor must be the same. Is it any wonder then that our ale is so bad, that it can scarce be used, unless mixed with English porter?

And, upon this principle, we have the express words of the brewery pamphlet (pag. 10) "it follows, therefore, that whatever quantity of *English* beer is made use of in this way, so far from being an injury to our brewery, is of great advantage to it, because it promotes the consumption of so much of our ale as is so mixed." Could ignorance made drunk with beer and ale, more widely deviate from every interest of the Irish brewer? But, when the brewery pamphlet was written, it was fashionable to sacrifice the dearest interests
of

of Ireland to the departing spirit of English monopoly.

But the present law is not only absurd, but is unjust and impolitic. If England should say, by a British act, Irish beef, Irish butter, and Irish linen shall never exceed a given price in England—

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